

United States

1997

Issued March 2000

EC97S61A-US(RV)

1997 Economic Census

Educational Services

Geographic Area Series



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

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U.S. Department of Commerce
Economics and Statistics Administration
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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

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

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

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

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

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

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

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

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

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UNITED STATES								
61	Educational services	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685	'23.7	'12.3
611	Educational services	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685	'23.7	'12.3
6114	Business schools, & computer & management training	6 056	4 902 474	1 688 736	380 073	53 861	17.1	11.7
61141	Business & secretarial schools	581	554 044	213 300	49 581	10 901	16.6	24.3
611410	Business & secretarial schools	581	554 044	213 300	49 581	10 901	16.6	24.3
61142	Computer training	2 785	2 512 179	970 278	222 100	28 848	15.0	13.5
611420	Computer training	2 785	2 512 179	970 278	222 100	28 848	15.0	13.5
61143	Professional & management development training	2 690	1 836 251	505 158	108 392	14 112	20.1	5.4
611430	Professional & management development training	2 690	1 836 251	505 158	108 392	14 112	20.1	5.4
6115	Technical & trade schools	'5 465	'3 465 093	'1 161 025	'275 860	'54 310	'16.5	'10.8
61151	Technical & trade schools	'5 465	'3 465 093	'1 161 025	'275 860	'54 310	'16.5	'10.8
611511	Cosmetology & barber schools	1 805	453 884	159 907	38 865	10 289	17.2	8.9
611512	Flight training	849	921 328	260 672	62 653	12 260	15.9	12.5
611513	Apprenticeship training	253	91 718	30 612	7 165	1 303	27.3	22.6
611519	Other trade & technical schools	'2 558	'1 998 163	'709 834	'167 177	'30 458	'16.1	'10.0
6116	Other schools & instruction	19 294	5 197 024	1 596 148	348 822	123 860	32.1	13.2
61161	Fine arts schools	6 245	954 051	278 143	67 005	31 651	38.3	12.2
611610	Fine arts schools	6 245	954 051	278 143	67 005	31 651	38.3	12.2
6116101	Dance schools (including children's & professionals)	5 097	716 424	199 984	49 429	25 960	38.2	8.6
6116102	Art, drama, & music schools	1 148	237 627	78 159	17 576	5 691	38.5	23.3
61162	Sports & recreation instruction	5 674	1 270 117	374 129	77 535	33 157	46.2	15.1
611620	Sports & recreation instruction	5 674	1 270 117	374 129	77 535	33 157	46.2	15.1
61163	Language schools	610	413 224	120 641	27 030	8 490	12.1	6.2
611630	Language schools	610	413 224	120 641	27 030	8 490	12.1	6.2
61169	All other schools & instruction	6 765	2 559 632	823 235	177 252	50 562	26.1	13.8
611691	Exam preparation & tutoring	2 223	729 808	258 380	53 553	20 051	29.8	11.9
611692	Automobile driving schools	1 663	331 427	118 223	24 767	9 334	46.2	15.3
611699	All other miscellaneous schools & instruction	2 879	1 498 397	446 632	98 932	21 177	19.8	14.4
6117	Educational support services	2 968	1 368 727	457 139	96 641	16 654	33.4	14.2
61171	Educational support services	2 968	1 368 727	457 139	96 641	16 654	33.4	14.2
611710	Educational support services	2 968	1 368 727	457 139	96 641	16 654	33.4	14.2

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

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

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the United States: 1997

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

NAICS code	Kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
UNITED STATES									
61	Educational services	7 153	5 505 710	5 098 455	1 461 479	345 475	72 388	11.9	12.1
611	Educational services	7 153	5 505 710	5 098 455	1 461 479	345 475	72 388	11.9	12.1
6114	Business schools, & computer & management training ..	519	650 920	603 480	141 716	33 171	4 783	9.9	11.0
61141	Business & secretarial schools	38	29 541	27 938	13 594	3 396	631	3.9	12.2
611410	Business & secretarial schools	38	29 541	27 938	13 594	3 396	631	3.9	12.2
61142	Computer training	55	33 424	30 588	8 904	1 927	386	19.4	44.1
611420	Computer training	55	33 424	30 588	8 904	1 927	386	19.4	44.1
61143	Professional & management development training	426	587 955	544 954	119 218	27 848	3 766	9.6	9.1
611430	Professional & management development training ..	426	587 955	544 954	119 218	27 848	3 766	9.6	9.1
6115	Technical & trade schools	1 381	963 547	895 437	251 151	59 168	13 167	16.4	12.0
61151	Technical & trade schools	1 381	963 547	895 437	251 151	59 168	13 167	16.4	12.0
611511	Cosmetology & barber schools	2	D	D	D	D	a	D	D
611512	Flight training	45	D	D	D	D	f	D	D
611513	Apprenticeship training	904	330 636	300 070	109 600	26 351	6 194	34.5	20.0
611519	Other trade & technical schools	430	606 853	570 623	133 026	30 663	6 372	6.7	7.2

See footnotes at end of table.

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

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

NAICS code	Kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	UNITED STATES—Con.								
61	Educational services—Con.								
611	Educational services—Con.								
6116	Other schools & instruction	4 470	1 929 655	1 824 694	647 192	152 229	41 491	15.7	17.7
61161	Fine arts schools	1 009	388 484	363 928	139 989	33 731	11 601	20.1	16.5
611610	Fine arts schools	1 009	388 484	363 928	139 989	33 731	11 601	20.1	16.5
6116101	Dance schools (including children's & professionals')	270	65 308	62 968	23 394	5 780	1 980	14.7	9.2
6116102	Art, drama, & music schools	739	323 176	300 960	116 595	27 951	9 621	21.2	18.0
61162	Sports & recreation instruction	749	156 147	152 574	47 471	10 147	4 390	33.1	22.7
611620	Sports & recreation instruction	749	156 147	152 574	47 471	10 147	4 390	33.1	22.7
61163	Language schools	244	75 344	71 911	31 677	7 439	3 346	14.2	26.0
611630	Language schools	244	75 344	71 911	31 677	7 439	3 346	14.2	26.0
61169	All other schools & instruction	2 468	1 309 680	1 236 281	428 055	100 912	22 154	12.3	17.0
611691	Exam preparation & tutoring	407	85 564	81 605	32 744	7 503	2 613	17.4	41.0
611692	Automobile driving schools	56	30 392	33 752	6 342	1 352	379	9.0	16.6
611699	All other miscellaneous schools & instruction	2 005	1 193 724	1 120 924	388 969	92 057	19 162	12.1	15.3
6117	Educational support services	783	1 961 588	1 774 844	421 420	100 907	12 947	6.6	7.0
61171	Educational support services	783	1 961 588	1 774 844	421 420	100 907	12 947	6.6	7.0
611710	Educational support services	783	1 961 588	1 774 844	421 420	100 907	12 947	6.6	7.0

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

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

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

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

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

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

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

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

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

Appendix D. Geographic Notes

Not applicable for this report.

Appendix E. Metropolitan Areas

Not applicable for this report.

Alaska

1997

Issued August 1999

EC97S61A-AK

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

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

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

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

Alaska 1997

Issued August 1999

EC97S61A-AK

1997 Economic Census

Educational Services

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

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

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

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

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

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALASKA								
61	Educational services	80	14 990	5 200	1 147	508	23.4	24.9
611	Educational services	80	14 990	5 200	1 147	508	23.4	24.9
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61141	Business & secretarial schools	2	D	D	D	a	D	D
611410	Business & secretarial schools	2	D	D	D	a	D	D
61142	Computer training	4	624	171	33	9	25.8	—
611420	Computer training	4	624	171	33	9	25.8	—
6115	Technical & trade schools	25	8 251	3 024	622	295	16.7	25.1
61151	Technical & trade schools	25	8 251	3 024	622	295	16.7	25.1
611511	Cosmetology & barber schools	5	1 443	537	123	28	6.3	8.2
611512	Flight training	8	1 945	546	102	31	53.5	—
611519	Other trade & technical schools	12	4 863	1 941	397	236	5.1	40.1
6116	Other schools & instruction	46	4 922	1 200	297	173	39.4	30.8
61161	Fine arts schools	9	578	157	43	28	20.2	.5
611610	Fine arts schools	9	578	157	43	28	20.2	.5
6116101	Dance schools (including children's & professionals')	9	578	157	43	28	20.2	.5
61162	Sports & recreation instruction	22	2 671	638	151	96	42.7	21.6
611620	Sports & recreation instruction	22	2 671	638	151	96	42.7	21.6
61163	Language schools	3	131	24	3	3	79.4	20.6
611630	Language schools	3	131	24	3	3	79.4	20.6
61169	All other schools & instruction	12	1 542	381	100	46	37.4	58.9
611691	Exam preparation & tutoring	3	133	40	8	6	D	9.0
611692	Automobile driving schools	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	a	D	D
6117	Educational support services	3	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	a	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALASKA									
61	Educational services	44	21 621	20 202	8 585	2 134	346	9.4	14.1
611	Educational services	44	21 621	20 202	8 585	2 134	346	9.4	14.1
6114	Business schools, & computer & management training ..	3	D	D	D	D	a	D	D
61143	Professional & management development training	3	D	D	D	D	a	D	D
611430	Professional & management development training ..	3	D	D	D	D	a	D	D
6115	Technical & trade schools	13	D	D	D	D	b	D	D
61151	Technical & trade schools	13	D	D	D	D	b	D	D
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	9	D	D	D	D	b	D	D
611519	Other trade & technical schools	3	1 067	1 073	573	149	48	D	—
6116	Other schools & instruction	27	10 852	9 998	3 835	920	175	5.5	27.9
61161	Fine arts schools	5	645	615	320	84	28	19.1	—
611610	Fine arts schools	5	645	615	320	84	28	19.1	—
6116101	Dance schools (including children's & professionals')	3	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	a	D	D
61162	Sports & recreation instruction	4	2 086	2 038	171	55	24	—	85.0
611620	Sports & recreation instruction	4	2 086	2 038	171	55	24	—	85.0
61163	Language schools	1	D	D	D	D	a	D	D
611630	Language schools	1	D	D	D	D	a	D	D
61169	All other schools & instruction	17	D	D	D	D	c	D	D
611691	Exam preparation & tutoring	2	D	D	D	D	a	D	D
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	14	7 215	6 472	3 075	713	102	6.5	9.3
6117	Educational support services	1	D	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
ANCHORAGE, AK MSA									
61	Educational services	39	10 656	4 011	885	364	15.9	27.0	
611	Educational services	39	10 656	4 011	885	364	15.9	27.0	
6115	Technical & trade schools	17	7 303	2 783	590	283	10.3	28.3	
61151	Technical & trade schools	17	7 303	2 783	590	283	10.3	28.3	
611511	Cosmetology & barber schools	3	D	D	D	b	D	D	
611519	Other trade & technical schools	10	D	D	D	c	D	D	
6116	Other schools & instruction	18	2 268	499	116	53	41.7	29.5	
61169	All other schools & instruction	9	D	D	D	b	D	D	
AREA OUTSIDE ALASKA METROPOLITAN AREAS									
61	Educational services	41	4 334	1 189	262	144	41.9	19.6	
611	Educational services	41	4 334	1 189	262	144	41.9	19.6	
6115	Technical & trade schools	8	948	241	32	12	66.4	—	
61151	Technical & trade schools	8	948	241	32	12	66.4	—	
611511	Cosmetology & barber schools	2	D	D	D	a	D	D	
6116	Other schools & instruction	28	2 654	701	181	120	37.4	32.0	
61162	Sports & recreation instruction	17	1 886	505	122	84	42.7	30.6	
611620	Sports & recreation instruction	17	1 886	505	122	84	42.7	30.6	

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ANCHORAGE, AK MSA									
61	Educational services	21	5 709	5 455	2 596	675	147	13.1	6.0
611	Educational services	21	5 709	5 455	2 596	675	147	13.1	6.0
6115	Technical & trade schools	8	D	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	D	b	D	D
6116	Other schools & instruction	12	D	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	D	b	D	D
AREA OUTSIDE ALASKA METROPOLITAN AREAS									
61	Educational services	23	15 912	14 747	5 989	1 459	199	8.1	17.0
611	Educational services	23	15 912	14 747	5 989	1 459	199	8.1	17.0
6115	Technical & trade schools	5	D	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	D	a	D	D
6116	Other schools & instruction	15	D	D	D	D	c	D	D
61162	Sports & recreation instruction	4	2 086	2 038	171	55	24	—	85.0
611620	Sports & recreation instruction	4	2 086	2 038	171	55	24	—	85.0
61169	All other schools & instruction	8	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	D	b	D	D

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

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

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Census Areas and Boroughs: 1997

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANCHORAGE BOROUGH, AK								
61	Educational services	39	10 656	4 011	885	364	15.9	27.0
611	Educational services	39	10 656	4 011	885	364	15.9	27.0
6115	Technical & trade schools	17	7 303	2 783	590	283	10.3	28.3
61151	Technical & trade schools	17	7 303	2 783	590	283	10.3	28.3
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	18	2 268	499	116	53	41.7	29.5
61169	All other schools & instruction	9	D	D	D	b	D	D
FAIRBANKS NORTH STAR BOROUGH, AK								
61	Educational services	13	1 769	666	166	91	38.2	34.1
611	Educational services	13	1 769	666	166	91	38.2	34.1
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	1 208	432	136	83	41.8	49.9
HAINES BOROUGH, AK								
61	Educational services	1	D	D	D	a	D	D
JUNEAU BOROUGH, AK								
61	Educational services	4	455	60	10	6	47.0	—
611	Educational services	4	455	60	10	6	47.0	—
KENAI PENINSULA BOROUGH, AK								
61	Educational services	8	760	165	32	19	62.0	—
611	Educational services	8	760	165	32	19	62.0	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
KETCHIKAN GATEWAY BOROUGH, AK								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MATANUSKA-SUSITNA BOROUGH, AK								
61	Educational services	6	530	91	3	1	27.7	—
611	Educational services	6	530	91	3	1	27.7	—
SITKA BOROUGH, AK								
61	Educational services	1	D	D	D	a	D	D
SKAGWAY-HOONAH-ANGOON BOROUGH, AK *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
SOUTHEAST FAIRBANKS CENSUS AREA, AK								
61	Educational services	1	D	D	D	a	D	D
VALDEZ-CORDOVA CENSUS AREA, AK								
61	Educational services	1	D	D	D	a	D	D
WRANGELL-PETERSBURG CENSUS AREA, AK								
61	Educational services	1	D	D	D	a	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANCHORAGE, AK								
61	Educational services	39	10 656	4 011	885	364	15.9	27.0
611	Educational services	39	10 656	4 011	885	364	15.9	27.0
6115	Technical & trade schools	17	7 303	2 783	590	283	10.3	28.3
61151	Technical & trade schools	17	7 303	2 783	590	283	10.3	28.3
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	18	2 268	499	116	53	41.7	29.5
61169	All other schools & instruction	9	D	D	D	b	D	D
FAIRBANKS, AK								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
JUNEAU, AK								
61	Educational services	4	455	60	10	6	47.0	-
611	Educational services	4	455	60	10	6	47.0	-
KENAI, AK								
61	Educational services	2	D	D	D	a	D	D
KETCHIKAN, AK								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PETERSBURG, AK								
61	Educational services	1	D	D	D	a	D	D
SITKA, AK								
61	Educational services	1	D	D	D	a	D	D
SOLDOTNA, AK								
61	Educational services	1	D	D	D	a	D	D
WASILLA, AK								
61	Educational services	3	153	23	3	1	D	-
BALANCE OF FAIRBANKS NORTH STAR BOROUGH, AK								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
BALANCE OF HAINES BOROUGH, AK								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF KENAI PENINSULA BOROUGH, AK								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
BALANCE OF MATANUSKA-SUSITNA BOROUGH, AK								
61	Educational services	3	377	68	-	-	D	-
611	Educational services	3	377	68	-	-	D	-
BALANCE OF SKAGWAY-HOONAH-ANGOON BOROUGH, AK								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF SOUTHEAST FAIRBANKS CENSUS AREA, AK								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF VALDEZ-CORDOVA CENSUS AREA, AK							
61	Educational services	1	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

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

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

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

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

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

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

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

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

Appendix D.

Geographic Notes

ALASKA

Skagway-Hoonah-Angoon Census Area was renamed from Skagway-Yakutat-Angoon Census Area in September 1992 when Yakutat Borough organized from part of its area.

Yakutat Borough was organized from part of the Skagway-Yakutat-Angoon Census Area (renamed Skagway-Hoonah-Angoon Census Area) in September 1992.

Appendix E. Metropolitan Areas

ALASKA

Anchorage, AK MSA

Anchorage Borough, AK

Alabama

1997

Issued August 1999

EC97S61A-AL

1997 Economic Census

Educational Services

Geographic Area Series



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

Helping You Make Informed Decisions

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

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

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

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

Alabama 1997

Issued August 1999

EC97S61A-AL

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

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

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

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

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

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALABAMA								
61	Educational services	325	101 655	43 447	10 159	2 328	23.7	9.8
611	Educational services	325	101 655	43 447	10 159	2 328	23.7	9.8
6114	Business schools, & computer & management training	43	19 235	6 995	1 470	346	20.4	21.1
61141	Business & secretarial schools	8	2 445	1 161	221	99	6.7	9.2
611410	Business & secretarial schools	8	2 445	1 161	221	99	6.7	9.2
61142	Computer training	21	14 244	4 983	1 056	188	10.8	25.6
611420	Computer training	21	14 244	4 983	1 056	188	10.8	25.6
61143	Professional & management development training	14	2 546	851	193	59	87.1	7.1
611430	Professional & management development training	14	2 546	851	193	59	87.1	7.1
6115	Technical & trade schools	50	38 111	22 282	5 436	739	11.5	3.0
61151	Technical & trade schools	50	38 111	22 282	5 436	739	11.5	3.0
611511	Cosmetology & barber schools	18	D	D	D	b	D	D
611512	Flight training	4	D	D	D	c	D	D
611513	Apprenticeship training	5	D	D	D	a	D	D
611519	Other trade & technical schools	23	25 122	19 168	4 637	427	12.9	1.5
6116	Other schools & instruction	215	37 940	11 219	2 545	1 136	38.1	9.3
61161	Fine arts schools	101	12 188	3 440	920	477	34.7	11.7
611610	Fine arts schools	101	12 188	3 440	920	477	34.7	11.7
6116101	Dance schools (including children's & professionals)	93	11 789	3 378	905	462	34.1	11.7
6116102	Art, drama, & music schools	8	399	62	15	15	53.9	11.3
61162	Sports & recreation instruction	57	7 147	1 724	385	213	47.3	16.0
611620	Sports & recreation instruction	57	7 147	1 724	385	213	47.3	16.0
61163	Language schools	3	D	D	D	a	D	D
611630	Language schools	3	D	D	D	a	D	D
61169	All other schools & instruction	54	D	D	D	e	D	D
611691	Exam preparation & tutoring	26	D	D	D	c	D	D
611692	Automobile driving schools	3	196	54	10	12	100.0	—
611699	All other miscellaneous schools & instruction	25	14 200	4 557	896	259	40.3	4.0
6117	Educational support services	17	6 369	2 951	708	107	21.0	19.4
61171	Educational support services	17	6 369	2 951	708	107	21.0	19.4
611710	Educational support services	17	6 369	2 951	708	107	21.0	19.4

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALABAMA									
61	Educational services	59	19 928	18 326	5 083	1 181	318	20.1	15.4
611	Educational services	59	19 928	18 326	5 083	1 181	318	20.1	15.4
6114	Business schools, & computer & management training	5	D	D	D	D	b	D	D
61143	Professional & management development training	5	D	D	D	D	b	D	D
611430	Professional & management development training	5	D	D	D	D	b	D	D
6115	Technical & trade schools	19	D	D	D	D	b	D	D
61151	Technical & trade schools	19	D	D	D	D	b	D	D
611513	Apprenticeship training	13	1 865	1 786	742	177	62	42.4	43.1
611519	Other trade & technical schools	6	D	D	D	D	a	D	D
6116	Other schools & instruction	30	5 912	5 600	2 104	496	180	31.1	14.6
61161	Fine arts schools	7	1 640	1 604	517	134	44	59.4	22.7
611610	Fine arts schools	7	1 640	1 604	517	134	44	59.4	22.7
6116101	Dance schools (including children's & professionals)	2	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	a	D	D
61162	Sports & recreation instruction	3	384	365	199	44	22	84.4	15.6
611620	Sports & recreation instruction	3	384	365	199	44	22	84.4	15.6
61169	All other schools & instruction	20	3 888	3 631	1 388	318	114	13.9	11.1
611691	Exam preparation & tutoring	2	D	D	D	D	a	D	D
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	17	3 715	3 483	1 298	292	104	11.6	11.7
6117	Educational support services	5	D	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	D	b	D	D
611710	Educational support services	5	D	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANNISTON, AL MSA								
61	Educational services	10	2 338	1 002	266	91	27.5	23.8
611	Educational services	10	2 338	1 002	266	91	27.5	23.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
BIRMINGHAM, AL MSA								
61	Educational services	105	34 058	13 957	3 084	753	31.0	16.2
611	Educational services	105	34 058	13 957	3 084	753	31.0	16.2
6114	Business schools, & computer & management training	19	7 643	2 914	551	137	28.3	45.7
61142	Computer training	11	5 856	2 169	385	67	12.2	59.6
611420	Computer training	11	5 856	2 169	385	67	12.2	59.6
6115	Technical & trade schools	14	7 371	3 168	720	100	20.3	.1
61151	Technical & trade schools	14	7 371	3 168	720	100	20.3	.1
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
611519	Other trade & technical schools	9	D	D	D	b	D	D
6116	Other schools & instruction	62	13 943	5 204	1 160	420	46.3	8.5
61161	Fine arts schools	30	4 347	1 318	348	166	29.2	22.1
611610	Fine arts schools	30	4 347	1 318	348	166	29.2	22.1
6116101	Dance schools (including children's & professionals)	27	D	D	D	c	D	D
61162	Sports & recreation instruction	16	2 022	478	100	47	63.8	8.0
611620	Sports & recreation instruction	16	2 022	478	100	47	63.8	8.0
61169	All other schools & instruction	16	7 574	3 408	712	207	51.4	.8
611691	Exam preparation & tutoring	9	2 476	822	186	83	5.7	2.5
611699	All other miscellaneous schools & instruction	7	5 098	2 586	526	124	73.5	—
6117	Educational support services	10	5 101	2 671	653	96	9.0	16.5
61171	Educational support services	10	5 101	2 671	653	96	9.0	16.5
611710	Educational support services	10	5 101	2 671	653	96	9.0	16.5
COLUMBUS, GA-AL MSA								
61	Educational services	26	3 050	834	241	88	29.1	45.8
611	Educational services	26	3 050	834	241	88	29.1	45.8
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	18	2 253	519	158	65	39.4	45.8
61169	All other schools & instruction	6	1 025	335	117	39	28.9	71.1
DECATUR, AL MSA								
61	Educational services	5	504	148	42	26	61.1	—
611	Educational services	5	504	148	42	26	61.1	—
DOTHAN, AL MSA								
61	Educational services	16	27 668	17 758	4 323	581	3.5	2.6
611	Educational services	16	27 668	17 758	4 323	581	3.5	2.6
6115	Technical & trade schools	6	D	D	D	f	D	D
61151	Technical & trade schools	6	D	D	D	f	D	D
611512	Flight training	3	D	D	D	c	D	D
611519	Other trade & technical schools	2	D	D	D	e	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
FLORENCE, AL MSA								
61	Educational services	8	925	310	78	41	42.5	—
611	Educational services	8	925	310	78	41	42.5	—
6116	Other schools & instruction	7	D	D	D	b	D	D
GADSDEN, AL MSA								
61	Educational services	3	670	231	45	20	D	—
611	Educational services	3	670	231	45	20	D	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HUNTSVILLE, AL MSA								
61	Educational services	33	12 821	3 619	786	237	18.3	2.2
611	Educational services	33	12 821	3 619	786	237	18.3	2.2
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	24	9 657	2 294	511	176	14.8	.2
61161	Fine arts schools	12	2 258	824	232	107	24.2	—
611610	Fine arts schools	12	2 258	824	232	107	24.2	—
6116101	Dance schools (including children's & professionals)	11	D	D	D	c	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D
MOBILE, AL MSA								
61	Educational services	48	12 188	3 501	816	231	35.6	5.4
611	Educational services	48	12 188	3 501	816	231	35.6	5.4
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	6	D	D	D	b	D	D
611420	Computer training	6	D	D	D	b	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	32	3 651	1 023	238	112	44.9	17.3
61161	Fine arts schools	16	2 130	597	152	70	29.1	9.5
611610	Fine arts schools	16	2 130	597	152	70	29.1	9.5
6116101	Dance schools (including children's & professionals)	16	2 130	597	152	70	29.1	9.5
MONTGOMERY, AL MSA								
61	Educational services	26	3 649	1 260	310	125	61.1	17.7
611	Educational services	26	3 649	1 260	310	125	61.1	17.7
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	15	1 713	471	114	66	69.6	4.3
TUSCALOOSA, AL MSA								
61	Educational services	11	2 162	407	74	41	33.7	8.6
611	Educational services	11	2 162	407	74	41	33.7	8.6
6116	Other schools & instruction	11	2 162	407	74	41	33.7	8.6
61162	Sports & recreation instruction	5	1 171	195	37	16	21.5	4.0
611620	Sports & recreation instruction	5	1 171	195	37	16	21.5	4.0
AREA OUTSIDE ALABAMA METROPOLITAN AREAS								
61	Educational services	55	4 078	1 143	310	174	33.0	27.4
611	Educational services	55	4 078	1 143	310	174	33.0	27.4
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	336	96	34	11	18.5	21.4
6116	Other schools & instruction	41	D	D	D	c	D	D
61161	Fine arts schools	21	1 281	259	66	59	47.9	1.9
611610	Fine arts schools	21	1 281	259	66	59	47.9	1.9
6116101	Dance schools (including children's & professionals)	18	1 068	238	60	52	50.6	2.2
61169	All other schools & instruction	10	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ANNISTON, AL MSA									
61	Educational services	1	D	D	D	D	a	D	D
BIRMINGHAM, AL MSA									
61	Educational services	20	12 394	11 249	2 501	574	97	18.3	4.0
611	Educational services	20	12 394	11 249	2 501	574	97	18.3	4.0
6114	Business schools, & computer & management training ..	3	D	D	D	D	a	D	D
61143	Professional & management development training	3	D	D	D	D	a	D	D
611430	Professional & management development training ..	3	D	D	D	D	a	D	D
6115	Technical & trade schools	7	D	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	D	b	D	D
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
COLUMBUS, GA-AL MSA									
61	Educational services	3	D	D	D	D	a	D	D
DECATUR, AL MSA									
61	Educational services	1	D	D	D	D	a	D	D
DOTHAN, AL MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	D	a	D	D
FLORENCE, AL MSA									
61	Educational services	4	723	630	309	85	21	22.8	74.7
611	Educational services	4	723	630	309	85	21	22.8	74.7
6115	Technical & trade schools	3	D	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	D	b	D	D
HUNTSVILLE, AL MSA									
61	Educational services	6	1 234	1 061	393	99	21	6.1	38.0
611	Educational services	6	1 234	1 061	393	99	21	6.1	38.0
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
MOBILE, AL MSA									
61	Educational services	11	1 117	1 101	347	90	42	22.4	40.7
611	Educational services	11	1 117	1 101	347	90	42	22.4	40.7
6115	Technical & trade schools	5	276	285	78	16	18	54.0	44.6
61151	Technical & trade schools	5	276	285	78	16	18	54.0	44.6
6116	Other schools & instruction	6	841	816	269	74	24	12.0	39.5
MONTGOMERY, AL MSA									
61	Educational services	5	2 617	2 603	879	164	90	28.4	26.3
611	Educational services	5	2 617	2 603	879	164	90	28.4	26.3
6116	Other schools & instruction	2	D	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	D	b	D	D
TUSCALOOSA, AL MSA									
61	Educational services	3	185	177	102	28	10	100.0	—
AREA OUTSIDE ALABAMA METROPOLITAN AREAS									
61	Educational services	6	D	D	D	D	b	D	D
611	Educational services	6	D	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUTAUGA COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALDWIN COUNTY, AL								
61	Educational services	10	956	175	37	19	39.7	40.7
611	Educational services	10	956	175	37	19	39.7	40.7
6116	Other schools & instruction	7	831	141	31	16	34.1	46.8
BARBOUR COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BLOUNT COUNTY, AL								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
CALHOUN COUNTY, AL								
61	Educational services	10	2 338	1 002	266	91	27.5	23.8
611	Educational services	10	2 338	1 002	266	91	27.5	23.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
CHAMBERS COUNTY, AL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
CHILTON COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
CLARKE COUNTY, AL								
61	Educational services	2	D	D	D	a	D	D
COFFEE COUNTY, AL								
61	Educational services	4	357	107	31	24	—	—
611	Educational services	4	357	107	31	24	—	—
COLBERT COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
COVINGTON COUNTY, AL								
61	Educational services	3	191	42	9	4	68.1	31.9
CULLMAN COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
DALE COUNTY, AL								
61	Educational services	7	D	D	D	e	D	D
611	Educational services	7	D	D	D	e	D	D
6115	Technical & trade schools	5	D	D	D	e	D	D
61151	Technical & trade schools	5	D	D	D	e	D	D
611512	Flight training	2	D	D	D	c	D	D
611519	Other trade & technical schools	2	D	D	D	e	D	D
DALLAS COUNTY, AL								
61	Educational services	2	D	D	D	a	D	D
DEKALB COUNTY, AL								
61	Educational services	3	297	110	43	16	D	36.7
611	Educational services	3	297	110	43	16	D	36.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ELMORE COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
ESCAMBIA COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
ETOWAH COUNTY, AL								
61	Educational services	3	670	231	45	20	D	—
611	Educational services	3	670	231	45	20	D	—
FAYETTE COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
GENEVA COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
HOUSTON COUNTY, AL								
61	Educational services	9	D	D	D	c	D	D
611	Educational services	9	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	c	D	D
61151	Technical & trade schools	1	D	D	D	c	D	D
611512	Flight training	1	D	D	D	c	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
JACKSON COUNTY, AL								
61	Educational services	3	315	69	21	9	—	—
611	Educational services	3	315	69	21	9	—	—
JEFFERSON COUNTY, AL								
61	Educational services	83	28 460	12 133	2 667	634	29.9	15.8
611	Educational services	83	28 460	12 133	2 667	634	29.9	15.8
6114	Business schools, & computer & management training	14	D	D	D	b	D	D
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
6115	Technical & trade schools	12	D	D	D	b	D	D
61151	Technical & trade schools	12	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
611519	Other trade & technical schools	8	D	D	D	b	D	D
6116	Other schools & instruction	51	11 835	4 755	1 047	372	49.3	8.5
61161	Fine arts schools	25	3 940	1 216	312	144	29.4	19.8
611610	Fine arts schools	25	3 940	1 216	312	144	29.4	19.8
6116101	Dance schools (including children's & professionals')	22	D	D	D	c	D	D
61162	Sports & recreation instruction	11	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	c	D	D
611691	Exam preparation & tutoring	9	2 476	822	186	83	5.7	2.5
611699	All other miscellaneous schools & instruction	6	D	D	D	c	D	D
6117	Educational support services	6	3 195	1 880	471	73	13.9	—
61171	Educational support services	6	3 195	1 880	471	73	13.9	—
611710	Educational support services	6	3 195	1 880	471	73	13.9	—
LAMAR COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
LAUDERDALE COUNTY, AL								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
LEE COUNTY, AL								
61	Educational services	5	316	135	27	26	50.9	18.4
611	Educational services	5	316	135	27	26	50.9	18.4
LIMESTONE COUNTY, AL								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MADISON COUNTY, AL								
61	Educational services	31	D	D	D	c	D	D
611	Educational services	31	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	22	D	D	D	c	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D
MARENGO COUNTY, AL								
61	Educational services	2	D	D	D	a	D	D
MARION COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
MARSHALL COUNTY, AL								
61	Educational services	6	804	94	22	18	18.2	69.7
611	Educational services	6	804	94	22	18	18.2	69.7
6116	Other schools & instruction	6	804	94	22	18	18.2	69.7
MOBILE COUNTY, AL								
61	Educational services	38	11 232	3 326	779	212	35.2	2.4
611	Educational services	38	11 232	3 326	779	212	35.2	2.4
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	25	2 820	882	207	96	48.1	8.6
61161	Fine arts schools	13	D	D	D	b	D	D
611610	Fine arts schools	13	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
MONTGOMERY COUNTY, AL								
61	Educational services	24	D	D	D	c	D	D
611	Educational services	24	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
MORGAN COUNTY, AL								
61	Educational services	5	504	148	42	26	61.1	—
611	Educational services	5	504	148	42	26	61.1	—
PERRY COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
PIKE COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
RANDOLPH COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
RUSSELL COUNTY, AL								
61	Educational services	5	594	111	25	8	27.3	41.6
611	Educational services	5	594	111	25	8	27.3	41.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
ST. CLAIR COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SHELBY COUNTY, AL								
61	Educational services	19	D	D	D	b	D	D
611	Educational services	19	D	D	D	b	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
TALLADEGA COUNTY, AL								
61	Educational services	6	575	227	50	20	32.9	4.2
611	Educational services	6	575	227	50	20	32.9	4.2
TALLAPOOSA COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
TUSCALOOSA COUNTY, AL								
61	Educational services	11	2 162	407	74	41	33.7	8.6
611	Educational services	11	2 162	407	74	41	33.7	8.6
6116	Other schools & instruction	11	2 162	407	74	41	33.7	8.6
61162	Sports & recreation instruction	5	1 171	195	37	16	21.5	4.0
611620	Sports & recreation instruction	5	1 171	195	37	16	21.5	4.0
WALKER COUNTY, AL								
61	Educational services	3	287	63	27	17	55.7	44.3
611	Educational services	3	287	63	27	17	55.7	44.3
WASHINGTON COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
WINSTON COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALABASTER, AL								
61	Educational services	2	D	D	D	a	D	D
ANDALUSIA, AL								
61	Educational services	2	D	D	D	a	D	D
ANNISTON, AL								
61	Educational services	6	1 199	458	108	43	—	46.4
611	Educational services	6	1 199	458	108	43	—	46.4
ARAB, AL *								
61	Educational services	2	D	D	D	a	D	D
ARAB, AL (MARSHALL COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ATMORE, AL								
61	Educational services	1	D	D	D	a	D	D
AUBURN, AL								
61	Educational services	3	D	D	D	a	D	D
BESSEMER, AL								
61	Educational services	2	D	D	D	a	D	D
BIRMINGHAM, AL *								
61	Educational services	24	12 825	5 966	1 373	239	8.0	9.9
611	Educational services	24	12 825	5 966	1 373	239	8.0	9.9
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
6117	Educational support services	5	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	b	D	D
611710	Educational support services	5	D	D	D	b	D	D
BIRMINGHAM, AL (JEFFERSON COUNTY PART) *								
61	Educational services	20	11 483	5 449	1 248	220	8.0	3.7
611	Educational services	20	11 483	5 449	1 248	220	8.0	3.7
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D
BIRMINGHAM, AL (SHELBY COUNTY PART) *								
61	Educational services	4	1 342	517	125	19	7.7	62.9
611	Educational services	4	1 342	517	125	19	7.7	62.9
BOAZ, AL *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BOAZ, AL (MARSHALL COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CHILDERSBURG, AL *								
61	Educational services	1	D	D	D	a	D	D
CHILDERSBURG, AL (TALLADEGA COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
CLANTON, AL								
61	Educational services	1	D	D	D	a	D	D
COLUMBIANA, AL								
61	Educational services	1	D	D	D	a	D	D
CULLMAN, AL								
61	Educational services	1	D	D	D	a	D	D
DALEVILLE, AL								
61	Educational services	1	D	D	D	c	D	D
611	Educational services	1	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	c	D	D
61151	Technical & trade schools	1	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAPHNE, AL								
61	Educational services	2	D	D	D	a	D	D
DECATUR, AL *								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
DECATUR, AL (MORGAN COUNTY PART) *								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
DEMOPOLIS, AL								
61	Educational services	1	D	D	D	a	D	D
DOTHAN, AL *								
61	Educational services	9	D	D	D	c	D	D
611	Educational services	9	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	c	D	D
61151	Technical & trade schools	1	D	D	D	c	D	D
611512	Flight training	1	D	D	D	c	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
DOTHAN, AL (HOUSTON COUNTY PART) *								
61	Educational services	9	D	D	D	c	D	D
611	Educational services	9	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	c	D	D
61151	Technical & trade schools	1	D	D	D	c	D	D
611512	Flight training	1	D	D	D	c	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
ENTERPRISE, AL *								
61	Educational services	4	357	107	31	24	—	—
611	Educational services	4	357	107	31	24	—	—
ENTERPRISE, AL (COFFEE COUNTY PART) *								
61	Educational services	4	357	107	31	24	—	—
611	Educational services	4	357	107	31	24	—	—
EUFAULA, AL								
61	Educational services	1	D	D	D	a	D	D
FAIRFIELD, AL								
61	Educational services	1	D	D	D	a	D	D
FAIRHOPE, AL								
61	Educational services	1	D	D	D	a	D	D
FLORENCE, AL								
61	Educational services	5	740	250	61	36	46.9	—
611	Educational services	5	740	250	61	36	46.9	—
FOLEY, AL								
61	Educational services	1	D	D	D	a	D	D
FORT PAYNE, AL								
61	Educational services	2	D	D	D	a	D	D
GADSDEN, AL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GENEVA, AL								
61	Educational services	1	D	D	D	a	D	D
GULF SHORES, AL								
61	Educational services	1	D	D	D	a	D	D
GUNTERSVILLE, AL								
61	Educational services	2	D	D	D	a	D	D
HALEYVILLE, AL *								
61	Educational services	1	D	D	D	a	D	D
HALEYVILLE, AL (WINSTON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
HAMILTON, AL								
61	Educational services	1	D	D	D	a	D	D
HELENA, AL								
61	Educational services	1	D	D	D	a	D	D
HOMEWOOD, AL								
61	Educational services	12	1 745	630	154	55	32.6	—
611	Educational services	12	1 745	630	154	55	32.6	—
6116	Other schools & instruction	9	1 463	470	111	45	35.5	—
61169	All other schools & instruction	5	D	D	D	b	D	D
HOOVER, AL *								
61	Educational services	11	4 831	2 554	516	129	72.5	5.2
611	Educational services	11	4 831	2 554	516	129	72.5	5.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	3 973	2 290	461	118	75.9	6.3
61169	All other schools & instruction	3	D	D	D	c	D	D
HOOVER, AL (JEFFERSON COUNTY PART) *								
61	Educational services	11	4 831	2 554	516	129	72.5	5.2
611	Educational services	11	4 831	2 554	516	129	72.5	5.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	3 973	2 290	461	118	75.9	6.3
61169	All other schools & instruction	3	D	D	D	c	D	D
HUEYTOWN, AL								
61	Educational services	3	364	39	10	5	D	—
611	Educational services	3	364	39	10	5	D	—
HUNTSVILLE, AL *								
61	Educational services	21	4 993	2 059	457	153	29.9	5.6
611	Educational services	21	4 993	2 059	457	153	29.9	5.6
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	HUNTSVILLE, AL (MADISON COUNTY PART) *							
61	Educational services	21	4 993	2 059	457	153	29.9	5.6
611	Educational services	21	4 993	2 059	457	153	29.9	5.6
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
	IRONDALE, AL							
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
	JACKSON, AL							
61	Educational services	1	D	D	D	a	D	D
	JACKSONVILLE, AL							
61	Educational services	1	D	D	D	a	D	D
	JASPER, AL							
61	Educational services	2	D	D	D	a	D	D
	LANETT, AL							
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
	LINDEN, AL							
61	Educational services	1	D	D	D	a	D	D
	MADISON, AL *							
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D
	MADISON, AL (LIMESTONE COUNTY PART) *							
61	Educational services	1	D	D	D	a	D	D
	MADISON, AL (MADISON COUNTY PART) *							
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D
	MARION, AL							
61	Educational services	1	D	D	D	a	D	D
	MOBILE, AL							
61	Educational services	32	10 724	3 146	730	184	35.7	2.1
611	Educational services	32	10 724	3 146	730	184	35.7	2.1
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	20	D	D	D	b	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONTEVALLO, AL								
61	Educational services	1	D	D	D	a	D	D
MONTGOMERY, AL								
61	Educational services	24	D	D	D	c	D	D
611	Educational services	24	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
MOUNTAIN BROOK, AL								
61	Educational services	8	1 582	536	137	56	48.8	—
611	Educational services	8	1 582	536	137	56	48.8	—
6116	Other schools & instruction	5	1 223	395	102	52	50.4	—
NORTHPORT, AL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
ONEONTA, AL								
61	Educational services	1	D	D	D	a	D	D
OPELIKA, AL								
61	Educational services	2	D	D	D	a	D	D
ORANGE BEACH, AL								
61	Educational services	1	D	D	D	a	D	D
OXFORD, AL *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
OXFORD, AL (CALHOUN COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
OZARK, AL								
61	Educational services	4	595	77	19	10	50.4	22.2
611	Educational services	4	595	77	19	10	50.4	22.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
PELHAM, AL								
61	Educational services	5	1 349	468	110	39	26.5	13.3
611	Educational services	5	1 349	468	110	39	26.5	13.3
PHENIX CITY, AL *								
61	Educational services	2	D	D	D	a	D	D
PHENIX CITY, AL (RUSSELL COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
PRATTVILLE, AL *								
61	Educational services	1	D	D	D	a	D	D
PRATTVILLE, AL (AUTAUGA COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RAINBOW CITY, AL								
61	Educational services	1	D	D	D	a	D	D
SARALAND, AL								
61	Educational services	3	D	D	D	a	D	D
SCOTTSBORO, AL								
61	Educational services	3	315	69	21	9	—	—
611	Educational services	3	315	69	21	9	—	—
SELMA, AL								
61	Educational services	1	D	D	D	a	D	D
SHEFFIELD, AL								
61	Educational services	1	D	D	D	a	D	D
SPANISH FORT, AL *								
61	Educational services	1	D	D	D	a	D	D
SYLACAUGA, AL								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
THOMASVILLE, AL								
61	Educational services	1	D	D	D	a	D	D
TROY, AL								
61	Educational services	1	D	D	D	a	D	D
TRUSSVILLE, AL *								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
TRUSSVILLE, AL (JEFFERSON COUNTY PART) *								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
TUSCALOOSA, AL								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	a	D	D
611620	Sports & recreation instruction	4	D	D	D	a	D	D
VESTAVIA HILLS, AL *								
61	Educational services	10	1 925	658	165	45	51.6	5.7
611	Educational services	10	1 925	658	165	45	51.6	5.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	1 300	449	125	29	43.8	8.4
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
VESTAVIA HILLS, AL (JEFFERSON COUNTY PART) *								
61	Educational services	10	1 925	658	165	45	51.6	5.7
611	Educational services	10	1 925	658	165	45	51.6	5.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	1 300	449	125	29	43.8	8.4
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF BALDWIN COUNTY, AL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF BLOUNT COUNTY, AL								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
BALANCE OF CALHOUN COUNTY, AL								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
BALANCE OF COVINGTON COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DALE COUNTY, AL								
61	Educational services	2	D	D	D	e	D	D
611	Educational services	2	D	D	D	e	D	D
6115	Technical & trade schools	2	D	D	D	e	D	D
61151	Technical & trade schools	2	D	D	D	e	D	D
611519	Other trade & technical schools	2	D	D	D	e	D	D
BALANCE OF DALLAS COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DEKALB COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ELMORE COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF FAYETTE COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, AL								
61	Educational services	12	5 352	1 933	376	88	20.3	67.8
611	Educational services	12	5 352	1 933	376	88	20.3	67.8
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61161	Fine arts schools	4	710	236	62	33	15.4	19.4
611610	Fine arts schools	4	710	236	62	33	15.4	19.4
6116101	Dance schools (including children's & professionals)	4	710	236	62	33	15.4	19.4
BALANCE OF LAMAR COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LAUDERDALE COUNTY, AL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF LIMESTONE COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, AL								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF MOBILE COUNTY, AL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF MORGAN COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF RANDOLPH COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF RUSSELL COUNTY, AL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF ST. CLAIR COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SHELBY COUNTY, AL								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
BALANCE OF TALLADEGA COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TALLAPOOSA COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TUSCALOOSA COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WALKER COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, AL								
61	Educational services	1	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

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

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

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

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

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

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

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

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

Appendix D.

Geographic Notes

ALABAMA

Arab is in Cullman and Marshall Counties.

Birmingham is in Jefferson and Shelby Counties.

Boaz is in Etowah and Marshall Counties.

Childersburg is in Shelby and Talladega Counties.

Decatur is in Limestone and Morgan Counties.

Dothan is in Dale, Henry, and Houston Counties.

Enterprise is in Coffee and Dale Counties.

Glencoe is in Calhoun and Etowah Counties.

Haleyville is in Marion and Winston Counties.

Hoover is in Jefferson and Shelby Counties.

Huntsville is in Limestone and Madison Counties.

Leeds is in Jefferson, St. Clair, and Shelby Counties.

Madison is in Limestone and Madison Counties.

Oxford is in Calhoun and Talladega Counties.

Phenix City is in Lee and Russell Counties.

Piedmont is in Calhoun and Cherokee Counties.

Prattville is in Autauga and Elmore Counties.

Southside is in Calhoun and Etowah Counties.

Spanish Fort was incorporated in July 1993.

Sumiton is in Jefferson and Walker Counties.

Tallassee is in Elmore and Tallapoosa Counties.

Trussville is in Jefferson and St. Clair Counties; it annexed into St. Clair County in May 1992.

Vestavia Hills is in Jefferson and Shelby Counties.

Winfield is in Fayette and Marion Counties.

Appendix E. Metropolitan Areas

ALABAMA

Anniston, AL MSA

Calhoun County, AL

Birmingham, AL MSA

Blount County, AL

Jefferson County, AL

St. Clair County, AL

Shelby County, AL

Columbus, GA—AL MSA

Russell County, AL

Chattahoochee County, GA

Harris County, GA

Muscogee County, GA

Decatur, AL MSA

Lawrence County, AL

Morgan County, AL

Dothan, AL MSA

Dale County, AL

Houston County, AL

Florence, AL MSA

Colbert County, AL

Lauderdale County, AL

Gadsden, AL MSA

Etowah County, AL

Huntsville, AL MSA

Limestone County, AL

Arkansas

1997

Issued August 1999

EC97S61A-AR

1997 Economic Census

Educational Services

Geographic Area Series



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Economics and Statistics Administration
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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

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

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

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

Arkansas

1997

Issued August 1999

EC97S61A-AR

1997 Economic Census

Educational Services

Geographic Area Series



U.S. Department of Commerce

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

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

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

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

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

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARKANSAS								
61	Educational services	198	36 407	12 911	2 820	831	28.0	13.3
611	Educational services	198	36 407	12 911	2 820	831	28.0	13.3
6114	Business schools, & computer & management training	23	14 056	5 767	1 185	75	5.7	3.6
61141	Business & secretarial schools	3	D	D	D	b	D	D
611410	Business & secretarial schools	3	D	D	D	b	D	D
61142	Computer training	12	D	D	D	b	D	D
611420	Computer training	12	D	D	D	b	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	51	7 666	2 496	572	185	33.3	34.5
61151	Technical & trade schools	51	7 666	2 496	572	185	33.3	34.5
611511	Cosmetology & barber schools	30	4 109	1 321	298	100	38.2	12.0
611512	Flight training	4	222	102	22	5	-	60.4
611513	Apprenticeship training	2	D	D	D	a	D	D
611519	Other trade & technical schools	15	D	D	D	b	D	D
6116	Other schools & instruction	115	13 039	4 247	948	546	42.8	10.0
61161	Fine arts schools	54	5 136	1 365	319	213	34.2	11.3
611610	Fine arts schools	54	5 136	1 365	319	213	34.2	11.3
6116101	Dance schools (including children's & professionals)	47	4 448	1 151	277	194	35.6	13.0
6116102	Art, drama, & music schools	7	688	214	42	19	24.9	-
61162	Sports & recreation instruction	34	4 050	1 463	333	214	53.7	5.8
611620	Sports & recreation instruction	34	4 050	1 463	333	214	53.7	5.8
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
61169	All other schools & instruction	26	D	D	D	c	D	D
611691	Exam preparation & tutoring	9	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	16	1 853	541	116	42	55.3	25.5
6117	Educational support services	9	1 646	401	115	25	76.0	24.0
61171	Educational support services	9	1 646	401	115	25	76.0	24.0
611710	Educational support services	9	1 646	401	115	25	76.0	24.0

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ARKANSAS									
61	Educational services	57	5 725	5 541	2 368	516	223	19.5	44.6
611	Educational services	57	5 725	5 541	2 368	516	223	19.5	44.6
6114	Business schools, & computer & management training ..	2	D	D	D	D	a	D	D
61143	Professional & management development training	2	D	D	D	D	a	D	D
611430	Professional & management development training ..	2	D	D	D	D	a	D	D
6115	Technical & trade schools	21	D	D	D	D	c	D	D
61151	Technical & trade schools	21	D	D	D	D	c	D	D
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	15	D	D	D	D	b	D	D
611519	Other trade & technical schools	5	D	D	D	D	b	D	D
6116	Other schools & instruction	31	D	D	D	D	c	D	D
61162	Sports & recreation instruction	3	D	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	D	b	D	D
61169	All other schools & instruction	28	D	D	D	D	b	D	D
611691	Exam preparation & tutoring	12	810	784	407	80	33	51.6	29.9
611699	All other miscellaneous schools & instruction	16	D	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	D	a	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAYETTEVILLE–SPRINGDALE–ROGERS, AR MSA								
61	Educational services	29	5 038	1 788	459	132	34.8	21.7
611	Educational services	29	5 038	1 788	459	132	34.8	21.7
6115	Technical & trade schools	7	1 225	352	94	24	39.0	47.5
61151	Technical & trade schools	7	1 225	352	94	24	39.0	47.5
611511	Cosmetology & barber schools	3	412	113	30	8	D	29.1
6116	Other schools & instruction	15	D	D	D	b	D	D
FORT SMITH, AR–OK MSA								
61	Educational services	13	1 916	675	174	96	74.1	16.9
611	Educational services	13	1 916	675	174	96	74.1	16.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
JONESBORO, AR MSA								
61	Educational services	5	652	264	66	26	44.9	55.1
611	Educational services	5	652	264	66	26	44.9	55.1
LITTLE ROCK–NORTH LITTLE ROCK, AR MSA								
61	Educational services	83	21 350	7 768	1 585	323	17.2	3.1
611	Educational services	83	21 350	7 768	1 585	323	17.2	3.1
6114	Business schools, & computer & management training	11	12 675	5 120	996	51	4.3	.1
61141	Business & secretarial schools	3	D	D	D	b	D	D
611410	Business & secretarial schools	3	D	D	D	b	D	D
6115	Technical & trade schools	19	D	D	D	b	D	D
61151	Technical & trade schools	19	D	D	D	b	D	D
611511	Cosmetology & barber schools	11	D	D	D	b	D	D
6116	Other schools & instruction	52	6 044	1 688	373	216	44.2	2.3
61161	Fine arts schools	25	3 328	893	206	109	28.7	3.3
611610	Fine arts schools	25	3 328	893	206	109	28.7	3.3
6116101	Dance schools (including children's & professionals')	22	D	D	D	b	D	D
61162	Sports & recreation instruction	13	1 163	372	90	60	65.2	1.6
611620	Sports & recreation instruction	13	1 163	372	90	60	65.2	1.6
61169	All other schools & instruction	14	1 553	423	77	47	61.7	.8
MEMPHIS, TN–AR–MS MSA								
61	Educational services	101	34 011	11 136	2 680	666	27.1	11.4
611	Educational services	101	34 011	11 136	2 680	666	27.1	11.4
6114	Business schools, & computer & management training	15	8 537	3 066	767	118	19.8	11.8
61142	Computer training	7	7 006	2 610	666	91	15.1	8.1
611420	Computer training	7	7 006	2 610	666	91	15.1	8.1
6115	Technical & trade schools	24	12 005	3 606	897	196	20.1	1.6
61151	Technical & trade schools	24	12 005	3 606	897	196	20.1	1.6
611511	Cosmetology & barber schools	7	2 239	688	156	45	2.1	—
611512	Flight training	3	D	D	D	b	D	D
611519	Other trade & technical schools	12	6 649	2 198	553	116	14.5	2.6
6116	Other schools & instruction	55	11 266	3 282	721	287	40.2	23.3
61161	Fine arts schools	13	1 958	488	101	34	79.4	3.7
611610	Fine arts schools	13	1 958	488	101	34	79.4	3.7
6116101	Dance schools (including children's & professionals')	10	1 534	417	90	29	73.7	4.8
61162	Sports & recreation instruction	27	4 563	1 325	308	125	55.3	7.4
611620	Sports & recreation instruction	27	4 563	1 325	308	125	55.3	7.4
61169	All other schools & instruction	14	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	c	D	D
PINE BLUFF, AR MSA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
TEXARKANA, TX–TEXARKANA, AR MSA								
61	Educational services	13	1 106	347	86	62	71.6	—
611	Educational services	13	1 106	347	86	62	71.6	—
6116	Other schools & instruction	11	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE ARKANSAS METROPOLITAN AREAS								
61	Educational services	60	6 802	2 223	501	238	41.4	34.9
611	Educational services	60	6 802	2 223	501	238	41.4	34.9
6115	Technical & trade schools	18	2 936	965	218	85	40.1	46.1
61151	Technical & trade schools	18	2 936	965	218	85	40.1	46.1
611511	Cosmetology & barber schools	12	1 287	386	93	38	42.5	26.1
6116	Other schools & instruction	31	D	D	D	c	D	D
61161	Fine arts schools	14	958	269	72	56	21.9	47.1
611610	Fine arts schools	14	958	269	72	56	21.9	47.1
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
61162	Sports & recreation instruction	12	1 314	493	98	68	29.3	1.4
611620	Sports & recreation instruction	12	1 314	493	98	68	29.3	1.4

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
FAYETTEVILLE-SPRINGDALE-ROGERS, AR MSA									
61	Educational services	7	441	414	187	52	27	24.9	65.8
611	Educational services	7	441	414	187	52	27	24.9	65.8
FORT SMITH, AR-OK MSA									
61	Educational services	4	161	154	81	23	20	24.8	42.9
LITTLE ROCK-NORTH LITTLE ROCK, AR MSA									
61	Educational services	19	2 618	2 495	1 046	238	115	31.6	29.4
611	Educational services	19	2 618	2 495	1 046	238	115	31.6	29.4
6115	Technical & trade schools	9	1 121	1 102	537	134	57	18.8	4.2
61151	Technical & trade schools	9	1 121	1 102	537	134	57	18.8	4.2
6116	Other schools & instruction	8	D	D	D	D	b	D	D
MEMPHIS, TN-AR-MS MSA									
61	Educational services	25	6 738	6 640	1 870	448	119	34.9	50.2
611	Educational services	25	6 738	6 640	1 870	448	119	34.9	50.2
6115	Technical & trade schools	11	2 977	2 835	767	181	54	19.7	61.5
61151	Technical & trade schools	11	2 977	2 835	767	181	54	19.7	61.5
6116	Other schools & instruction	10	3 251	3 298	951	235	62	44.5	41.9
61161	Fine arts schools	2	D	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
PINE BLUFF, AR MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
TEXARKANA, TX-TEXARKANA, AR MSA									
61	Educational services	2	D	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	AREA OUTSIDE ARKANSAS METROPOLITAN AREAS								
61	Educational services	22	1 836	1 812	804	151	43	7.5	54.5
611	Educational services	22	1 836	1 812	804	151	43	7.5	54.5
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ARKANSAS COUNTY, AR							
61	Educational services	2	D	D	D	a	D	D
	BAXTER COUNTY, AR							
61	Educational services	2	D	D	D	a	D	D
	BENTON COUNTY, AR							
61	Educational services	10	1 235	252	76	35	63.7	11.5
611	Educational services	10	1 235	252	76	35	63.7	11.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
	BOONE COUNTY, AR							
61	Educational services	3	87	36	7	4	73.6	26.4
	BRADLEY COUNTY, AR							
61	Educational services	1	D	D	D	a	D	D
	CARROLL COUNTY, AR							
61	Educational services	1	D	D	D	a	D	D
	CLARK COUNTY, AR							
61	Educational services	3	259	56	13	4	45.6	54.4
611	Educational services	3	259	56	13	4	45.6	54.4
	COLUMBIA COUNTY, AR							
61	Educational services	4	730	261	59	36	85.2	2.5
611	Educational services	4	730	261	59	36	85.2	2.5
	CONWAY COUNTY, AR							
61	Educational services	1	D	D	D	a	D	D
	CRAIGHEAD COUNTY, AR							
61	Educational services	5	652	264	66	26	44.9	55.1
611	Educational services	5	652	264	66	26	44.9	55.1
	CRAWFORD COUNTY, AR							
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CRITTENDEN COUNTY, AR								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CROSS COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
DREW COUNTY, AR								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
FAULKNER COUNTY, AR								
61	Educational services	8	444	142	37	17	85.6	10.6
611	Educational services	8	444	142	37	17	85.6	10.6
GARLAND COUNTY, AR								
61	Educational services	11	1 843	568	128	59	16.9	29.0
611	Educational services	11	1 843	568	128	59	16.9	29.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	1 444	445	97	49	9.1	37.0
GRANT COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
GREENE COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
HEMPSTEAD COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
HOT SPRING COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
JEFFERSON COUNTY, AR								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
LAWRENCE COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
LITTLE RIVER COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
LONOKE COUNTY, AR								
61	Educational services	2	D	D	D	a	D	D
MADISON COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
MARION COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
MILLER COUNTY, AR								
61	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MISSISSIPPI COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
OUACHITA COUNTY, AR								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
PERRY COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
POLK COUNTY, AR								
61	Educational services	2	D	D	D	a	D	D
POPE COUNTY, AR								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
PULASKI COUNTY, AR								
61	Educational services	64	20 460	7 537	1 523	283	14.7	2.9
611	Educational services	64	20 460	7 537	1 523	283	14.7	2.9
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
61141	Business & secretarial schools	2	D	D	D	b	D	D
611410	Business & secretarial schools	2	D	D	D	b	D	D
6115	Technical & trade schools	16	2 452	888	197	47	12.7	19.7
61151	Technical & trade schools	16	2 452	888	197	47	12.7	19.7
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
6116	Other schools & instruction	38	D	D	D	c	D	D
61161	Fine arts schools	20	D	D	D	b	D	D
611610	Fine arts schools	20	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	17	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
ST. FRANCIS COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
SALINE COUNTY, AR								
61	Educational services	9	D	D	D	a	D	D
611	Educational services	9	D	D	D	a	D	D
SEARCY COUNTY, AR								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
SEBASTIAN COUNTY, AR								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
STONE COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
UNION COUNTY, AR								
61	Educational services	3	223	63	13	12	D	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON COUNTY, AR								
61	Educational services	19	3 803	1 536	383	97	25.4	25.0
611	Educational services	19	3 803	1 536	383	97	25.4	25.0
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
WHITE COUNTY, AR								
61	Educational services	4	400	181	46	15	40.3	—
611	Educational services	4	400	181	46	15	40.3	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARKADELPHIA, AR								
61	Educational services	3	259	56	13	4	45.6	54.4
611	Educational services	3	259	56	13	4	45.6	54.4
ASHDOWN, AR								
61	Educational services	1	D	D	D	a	D	D
BENTON, AR								
61	Educational services	5	D	D	D	a	D	D
BERRYVILLE, AR								
61	Educational services	1	D	D	D	a	D	D
BLYTHEVILLE, AR								
61	Educational services	1	D	D	D	a	D	D
BRYANT, AR								
61	Educational services	4	D	D	D	a	D	D
CABOT, AR								
61	Educational services	1	D	D	D	a	D	D
CAMDEN, AR								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
CONWAY, AR								
61	Educational services	7	D	D	D	a	D	D
611	Educational services	7	D	D	D	a	D	D
EARLE, AR								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EL DORADO, AR								
61	Educational services	3	223	63	13	12	D	—
FAYETTEVILLE, AR								
61	Educational services	14	2 858	1 135	251	71	21.6	33.3
611	Educational services	14	2 858	1 135	251	71	21.6	33.3
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
FORT SMITH, AR								
61	Educational services	10	1 724	634	164	84	74.5	18.8
611	Educational services	10	1 724	634	164	84	74.5	18.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
GREENWOOD, AR								
61	Educational services	1	D	D	D	a	D	D
HARRISON, AR								
61	Educational services	3	87	36	7	4	73.6	26.4
HOT SPRINGS, AR								
61	Educational services	8	D	D	D	a	D	D
611	Educational services	8	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
JACKSONVILLE, AR								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
JONESBORO, AR								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
LITTLE ROCK, AR								
61	Educational services	41	17 358	6 672	1 320	190	11.9	3.0
611	Educational services	41	17 358	6 672	1 320	190	11.9	3.0
6114	Business schools, & computer & management training	7	12 523	5 060	982	46	4.4	—
61141	Business & secretarial schools	2	D	D	D	b	D	D
611410	Business & secretarial schools	2	D	D	D	b	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	25	3 517	1 051	223	121	36.4	3.2
61161	Fine arts schools	12	1 926	508	113	56	23.2	5.8
611610	Fine arts schools	12	1 926	508	113	56	23.2	5.8
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	b	D	D
LONOKE, AR								
61	Educational services	1	D	D	D	a	D	D
MAGNOLIA, AR								
61	Educational services	4	730	261	59	36	85.2	2.5
611	Educational services	4	730	261	59	36	85.2	2.5
MALVERN, AR								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MAUMELLE, AR								
61	Educational services	1	D	D	D	a	D	D
MENA, AR								
61	Educational services	2	D	D	D	a	D	D
MONTICELLO, AR								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MORRILTON, AR								
61	Educational services	1	D	D	D	a	D	D
MOUNTAIN HOME, AR								
61	Educational services	2	D	D	D	a	D	D
MOUNTAIN VIEW, AR								
61	Educational services	1	D	D	D	a	D	D
NORTH LITTLE ROCK, AR								
61	Educational services	18	2 670	748	171	79	29.7	3.0
611	Educational services	18	2 670	748	171	79	29.7	3.0
6115	Technical & trade schools	7	D	D	D	a	D	D
61151	Technical & trade schools	7	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
PARAGOULD, AR								
61	Educational services	1	D	D	D	a	D	D
PINE BLUFF, AR								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
ROGERS, AR								
61	Educational services	3	288	117	37	19	D	—
611	Educational services	3	288	117	37	19	D	—
RUSSELLVILLE, AR								
61	Educational services	3	365	158	29	16	41.1	58.9
611	Educational services	3	365	158	29	16	41.1	58.9
SEARCY, AR								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
SHERIDAN, AR								
61	Educational services	1	D	D	D	a	D	D
SHERWOOD, AR								
61	Educational services	2	D	D	D	a	D	D
SILOAM SPRINGS, AR								
61	Educational services	2	D	D	D	a	D	D
SPRINGDALE, AR *								
61	Educational services	5	502	149	37	21	69.7	—
611	Educational services	5	502	149	37	21	69.7	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	SPRINGDALE, AR (BENTON COUNTY PART) *							
61	Educational services	1	D	D	D	a	D	D
	SPRINGDALE, AR (WASHINGTON COUNTY PART) *							
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
	STUTTGART, AR							
61	Educational services	2	D	D	D	a	D	D
	TEXARKANA, AR							
61	Educational services	3	D	D	D	a	D	D
	VAN BUREN, AR							
61	Educational services	1	D	D	D	a	D	D
	WALNUT RIDGE, AR							
61	Educational services	1	D	D	D	a	D	D
	WARREN, AR							
61	Educational services	1	D	D	D	a	D	D
	WEST MEMPHIS, AR							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
	WYNNE, AR							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF BENTON COUNTY, AR							
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
	BALANCE OF CRAIGHEAD COUNTY, AR							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF CRAWFORD COUNTY, AR							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF FAULKNER COUNTY, AR							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF GARLAND COUNTY, AR							
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
	BALANCE OF HEMPSTEAD COUNTY, AR							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF MADISON COUNTY, AR							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF MARION COUNTY, AR							
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PERRY COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF POPE COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ST. FRANCIS COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SEARCY COUNTY, AR								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF WASHINGTON COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF WHITE COUNTY, AR								
61	Educational services	1	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

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

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

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

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

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

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

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

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

Appendix D. Geographic Notes

ARKANSAS

Fairfield Bay is in Cleburne and Van Buren Counties; it was incorporated in July 1993.

Springdale is in Benton and Washington Counties.

Appendix E. Metropolitan Areas

ARKANSAS

Fayetteville—Springdale—Rogers, AR MSA

Benton County, AR
Washington County, AR

Fort Smith, AR—OK MSA

Crawford County, AR
Sebastian County, AR
Sequoyah County, OK

Jonesboro, AR MSA

Craighead County, AR

Little Rock—North Little Rock, AR MSA

Faulkner County, AR
Lonoke County, AR
Pulaski County, AR
Saline County, AR

Memphis, TN—AR—MS MSA

Crittenden County, AR
DeSoto County, MS
Fayette County, TN
Shelby County, TN
Tipton County, TN

Pine Bluff, AR MSA

Jefferson County, AR

Texarkana, TX—Texarkana, AR MSA

Miller County, AR
Bowie County, TX

Arizona

1997

Issued August 1999

EC97S61A-AZ

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

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

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

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

Arizona 1997

Issued August 1999

EC97S61A-AZ

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

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

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

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

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

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARIZONA								
61	Educational services	591	364 380	125 091	28 141	5 449	17.2	13.4
611	Educational services	591	364 380	125 091	28 141	5 449	17.2	13.4
6114	Business schools, & computer & management training	110	99 126	37 888	8 177	1 265	15.1	4.1
61141	Business & secretarial schools	9	8 374	3 483	576	233	21.9	21.2
611410	Business & secretarial schools	9	8 374	3 483	576	233	21.9	21.2
61142	Computer training	46	74 889	28 992	6 636	796	8.6	1.1
611420	Computer training	46	74 889	28 992	6 636	796	8.6	1.1
61143	Professional & management development training	55	15 863	5 413	965	236	42.2	9.3
611430	Professional & management development training	55	15 863	5 413	965	236	42.2	9.3
6115	Technical & trade schools	121	134 144	45 026	10 349	1 787	7.4	14.5
61151	Technical & trade schools	121	134 144	45 026	10 349	1 787	7.4	14.5
611511	Cosmetology & barber schools	26	7 174	2 692	601	137	12.8	2.0
611512	Flight training	28	50 911	12 167	2 920	531	7.7	1.9
611513	Apprenticeship training	3	966	181	54	15	100.0	—
611519	Other trade & technical schools	64	75 093	29 986	6 774	1 104	5.6	24.5
6116	Other schools & instruction	294	104 635	34 867	8 044	2 121	23.2	19.4
61161	Fine arts schools	88	18 789	6 496	1 586	567	43.8	16.1
611610	Fine arts schools	88	18 789	6 496	1 586	567	43.8	16.1
6116101	Dance schools (including children's & professionals)	62	14 990	5 408	1 346	493	41.9	9.2
6116102	Art, drama, & music schools	26	3 799	1 088	240	74	51.5	43.2
61162	Sports & recreation instruction	89	22 878	6 594	1 626	527	33.0	45.2
611620	Sports & recreation instruction	89	22 878	6 594	1 626	527	33.0	45.2
61163	Language schools	7	1 865	595	132	80	25.1	35.0
611630	Language schools	7	1 865	595	132	80	25.1	35.0
61169	All other schools & instruction	110	61 103	21 182	4 700	947	13.1	10.3
611691	Exam preparation & tutoring	35	8 642	2 883	659	206	21.8	16.2
611692	Automobile driving schools	12	8 038	2 852	611	106	15.3	2.9
611699	All other miscellaneous schools & instruction	63	44 423	15 447	3 430	635	11.0	10.6
6117	Educational support services	66	26 475	7 310	1 571	276	50.2	18.7
61171	Educational support services	66	26 475	7 310	1 571	276	50.2	18.7
611710	Educational support services	66	26 475	7 310	1 571	276	50.2	18.7

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ARIZONA									
61	Educational services	117	43 244	41 187	16 169	3 830	852	17.4	18.3
611	Educational services	117	43 244	41 187	16 169	3 830	852	17.4	18.3
6114	Business schools, & computer & management training	11	D	D	D	D	c	D	D
61141	Business & secretarial schools	5	D	D	D	D	c	D	D
611410	Business & secretarial schools	5	D	D	D	D	c	D	D
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
61143	Professional & management development training	5	D	D	D	D	a	D	D
611430	Professional & management development training	5	D	D	D	D	a	D	D
6115	Technical & trade schools	23	9 594	9 185	2 404	526	104	40.9	6.9
61151	Technical & trade schools	23	9 594	9 185	2 404	526	104	40.9	6.9
611513	Apprenticeship training	17	4 865	4 687	1 433	336	68	75.8	4.8
611519	Other trade & technical schools	6	4 729	4 498	971	190	36	5.1	9.1
6116	Other schools & instruction	68	19 319	17 992	7 796	1 840	473	6.9	28.7
61161	Fine arts schools	12	3 131	2 985	1 384	339	116	11.3	46.0
611610	Fine arts schools	12	3 131	2 985	1 384	339	116	11.3	46.0
6116101	Dance schools (including children's & professionals)	2	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	10	D	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 622	1 500	739	120	44	2.0	7.4
611620	Sports & recreation instruction	8	1 622	1 500	739	120	44	2.0	7.4
61169	All other schools & instruction	48	14 566	13 507	5 673	1 381	313	6.5	27.4
611691	Exam preparation & tutoring	6	821	565	370	28	31	9.5	21.3
611699	All other miscellaneous schools & instruction	42	13 745	12 942	5 303	1 353	282	6.3	27.7
6117	Educational support services	15	D	D	D	D	b	D	D
61171	Educational support services	15	D	D	D	D	b	D	D
611710	Educational support services	15	D	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FLAGSTAFF, AZ-UT MSA								
61	Educational services	12	1 631	429	70	27	25.7	56.5
611	Educational services	12	1 631	429	70	27	25.7	56.5
6115	Technical & trade schools	3	782	237	52	14	—	75.2
61151	Technical & trade schools	3	782	237	52	14	—	75.2
LAS VEGAS, NV-AZ MSA								
61	Educational services	151	83 003	21 410	4 824	1 055	14.6	4.8
611	Educational services	151	83 003	21 410	4 824	1 055	14.6	4.8
6114	Business schools, & computer & management training	42	52 989	11 862	2 762	428	7.8	3.9
61141	Business & secretarial schools	3	D	D	D	b	D	D
611410	Business & secretarial schools	3	D	D	D	b	D	D
61142	Computer training	16	D	D	D	c	D	D
611420	Computer training	16	D	D	D	c	D	D
61143	Professional & management development training	23	39 155	7 098	1 554	168	6.8	1.8
611430	Professional & management development training	23	39 155	7 098	1 554	168	6.8	1.8
6115	Technical & trade schools	34	13 912	4 691	1 041	223	16.1	4.5
61151	Technical & trade schools	34	13 912	4 691	1 041	223	16.1	4.5
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	22	D	D	D	c	D	D
6116	Other schools & instruction	65	14 531	4 354	959	386	30.7	8.5
61161	Fine arts schools	22	4 801	1 357	325	182	12.8	6.6
611610	Fine arts schools	22	4 801	1 357	325	182	12.8	6.6
6116101	Dance schools (including children's & professionals)	20	D	D	D	c	D	D
61162	Sports & recreation instruction	23	3 251	964	220	130	65.4	13.2
611620	Sports & recreation instruction	23	3 251	964	220	130	65.4	13.2
61169	All other schools & instruction	19	D	D	D	b	D	D
611691	Exam preparation & tutoring	9	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
PHOENIX-MESA, AZ MSA								
61	Educational services	420	304 276	105 470	23 935	4 462	14.6	13.5
611	Educational services	420	304 276	105 470	23 935	4 462	14.6	13.5
6114	Business schools, & computer & management training	79	90 688	34 078	7 507	1 155	11.2	2.5
61141	Business & secretarial schools	7	D	D	D	c	D	D
611410	Business & secretarial schools	7	D	D	D	c	D	D
61142	Computer training	31	69 910	26 684	6 135	735	5.1	.8
611420	Computer training	31	69 910	26 684	6 135	735	5.1	.8
61143	Professional & management development training	41	D	D	D	c	D	D
611430	Professional & management development training	41	D	D	D	c	D	D
6115	Technical & trade schools	81	105 306	36 952	8 488	1 417	5.6	17.9
61151	Technical & trade schools	81	105 306	36 952	8 488	1 417	5.6	17.9
611511	Cosmetology & barber schools	17	4 662	1 676	372	86	13.2	3.0
611512	Flight training	15	31 987	8 098	1 954	335	3.9	3.1
611519	Other trade & technical schools	46	67 691	26 997	6 108	981	4.5	26.2
6116	Other schools & instruction	213	90 639	30 598	7 107	1 735	21.1	17.1
61161	Fine arts schools	61	14 456	5 206	1 255	417	47.1	15.4
611610	Fine arts schools	61	14 456	5 206	1 255	417	47.1	15.4
6116101	Dance schools (including children's & professionals)	40	11 351	4 231	1 036	356	47.1	5.1
6116102	Art, drama, & music schools	21	3 105	975	219	61	40.7	52.9
61162	Sports & recreation instruction	65	17 985	5 071	1 307	419	29.5	46.1
611620	Sports & recreation instruction	65	17 985	5 071	1 307	419	29.5	46.1
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	82	D	D	D	f	D	D
611691	Exam preparation & tutoring	25	7 364	2 475	567	162	22.5	12.1
611692	Automobile driving schools	6	7 473	2 667	570	85	12.0	—
611699	All other miscellaneous schools & instruction	51	D	D	D	f	D	D
6117	Educational support services	47	17 643	3 842	833	155	52.1	25.0
61171	Educational support services	47	17 643	3 842	833	155	52.1	25.0
611710	Educational support services	47	17 643	3 842	833	155	52.1	25.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TUCSON, AZ MSA								
61	Educational services	107	46 427	14 788	3 298	722	26.6	11.9
611	Educational services	107	46 427	14 788	3 298	722	26.6	11.9
6114	Business schools, & computer & management training	19	6 527	2 846	579	79	55.1	27.6
61142	Computer training	12	D	D	D	b	D	D
611420	Computer training	12	D	D	D	b	D	D
6115	Technical & trade schools	21	21 557	5 601	1 338	263	8.2	.1
61151	Technical & trade schools	21	21 557	5 601	1 338	263	8.2	.1
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	8	D	D	D	c	D	D
6116	Other schools & instruction	52	10 851	3 381	751	286	38.7	29.1
61161	Fine arts schools	18	3 721	1 130	288	112	37.8	21.3
611610	Fine arts schools	18	3 721	1 130	288	112	37.8	21.3
6116101	Dance schools (including children's & professionals)	13	3 027	1 017	267	99	23.6	26.2
61162	Sports & recreation instruction	16	3 198	1 029	229	79	62.9	18.9
611620	Sports & recreation instruction	16	3 198	1 029	229	79	62.9	18.9
61169	All other schools & instruction	17	D	D	D	b	D	D
6117	Educational support services	15	7 492	2 960	630	94	36.9	7.2
61171	Educational support services	15	7 492	2 960	630	94	36.9	7.2
611710	Educational support services	15	7 492	2 960	630	94	36.9	7.2
YUMA, AZ MSA								
61	Educational services	8	1 726	573	128	45	10.4	65.4
611	Educational services	8	1 726	573	128	45	10.4	65.4
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	4	1 422	455	97	38	—	79.4
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
AREA OUTSIDE ARIZONA METROPOLITAN AREAS								
61	Educational services	42	D	D	D	c	D	D
611	Educational services	42	D	D	D	c	D	D
6115	Technical & trade schools	12	D	D	D	b	D	D
61151	Technical & trade schools	12	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
FLAGSTAFF, AZ-UT MSA									
61	Educational services	8	723	578	183	43	20	80.2	4.6
611	Educational services	8	723	578	183	43	20	80.2	4.6
LAS VEGAS, NV-AZ MSA									
61	Educational services	16	10 139	8 716	2 837	627	217	36.0	2.6
611	Educational services	16	10 139	8 716	2 837	627	217	36.0	2.6
6115	Technical & trade schools	10	6 603	5 683	1 840	410	89	35.4	4.0
61151	Technical & trade schools	10	6 603	5 683	1 840	410	89	35.4	4.0
611513	Apprenticeship training	9	D	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PHOENIX—MESA, AZ MSA									
61	Educational services	65	28 963	27 422	11 402	2 630	572	15.2	12.4
611	Educational services	65	28 963	27 422	11 402	2 630	572	15.2	12.4
6114	Business schools, & computer & management training ..	8	D	D	D	D	c	D	D
61141	Business & secretarial schools	4	D	D	D	D	c	D	D
611410	Business & secretarial schools	4	D	D	D	D	c	D	D
6115	Technical & trade schools	13	8 099	7 842	1 802	398	73	38.9	2.9
61151	Technical & trade schools	13	8 099	7 842	1 802	398	73	38.9	2.9
611513	Apprenticeship training	11	D	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	D	b	D	D
6116	Other schools & instruction	36	9 699	8 879	4 726	993	279	4.6	19.9
61161	Fine arts schools	6	2 327	2 210	1 189	294	99	7.3	41.8
611610	Fine arts schools	6	2 327	2 210	1 189	294	99	7.3	41.8
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	D	b	D	D
61169	All other schools & instruction	26	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	21	D	D	D	D	c	D	D
6117	Educational support services	8	D	D	D	D	b	D	D
61171	Educational support services	8	D	D	D	D	b	D	D
611710	Educational support services	8	D	D	D	D	b	D	D
TUCSON, AZ MSA									
61	Educational services	29	9 546	9 362	3 452	925	186	20.9	19.3
611	Educational services	29	9 546	9 362	3 452	925	186	20.9	19.3
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	19	6 208	5 905	2 209	658	122	4.2	29.5
61161	Fine arts schools	5	D	D	D	D	a	D	D
611610	Fine arts schools	5	D	D	D	D	a	D	D
61169	All other schools & instruction	12	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	D	b	D	D
YUMA, AZ MSA									
61	Educational services	3	743	639	242	48	16	16.6	83.4
611	Educational services	3	743	639	242	48	16	16.6	83.4
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
AREA OUTSIDE ARIZONA METROPOLITAN AREAS									
61	Educational services	12	3 269	3 186	890	184	58	13.3	56.2
611	Educational services	12	3 269	3 186	890	184	58	13.3	56.2
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
APACHE COUNTY, AZ								
61	Educational services	1	D	D	D	a	D	D
COCHISE COUNTY, AZ								
61	Educational services	10	2 104	876	191	37	17.3	1.8
611	Educational services	10	2 104	876	191	37	17.3	1.8
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
COCONINO COUNTY, AZ								
61	Educational services	12	1 631	429	70	27	25.7	56.5
611	Educational services	12	1 631	429	70	27	25.7	56.5
6115	Technical & trade schools	3	782	237	52	14	—	75.2
61151	Technical & trade schools	3	782	237	52	14	—	75.2
GILA COUNTY, AZ								
61	Educational services	2	D	D	D	a	D	D
GRAHAM COUNTY, AZ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GREENLEE COUNTY, AZ								
61	Educational services	1	D	D	D	a	D	D
LA PAZ COUNTY, AZ								
61	Educational services	1	D	D	D	a	D	D
MARICOPA COUNTY, AZ								
61	Educational services	416	303 480	105 212	23 872	4 444	14.6	13.3
611	Educational services	416	303 480	105 212	23 872	4 444	14.6	13.3
6114	Business schools, & computer & management training	79	90 688	34 078	7 507	1 155	11.2	2.5
61141	Business & secretarial schools	7	D	D	D	c	D	D
611410	Business & secretarial schools	7	D	D	D	c	D	D
61142	Computer training	31	69 910	26 684	6 135	735	5.1	.8
611420	Computer training	31	69 910	26 684	6 135	735	5.1	.8
61143	Professional & management development training	41	D	D	D	c	D	D
611430	Professional & management development training	41	D	D	D	c	D	D
6115	Technical & trade schools	80	D	D	D	g	D	D
61151	Technical & trade schools	80	D	D	D	g	D	D
611511	Cosmetology & barber schools	17	4 662	1 676	372	86	13.2	3.0
611512	Flight training	15	31 987	8 098	1 954	335	3.9	3.1
611519	Other trade & technical schools	45	D	D	D	f	D	D
6116	Other schools & instruction	211	D	D	D	g	D	D
61161	Fine arts schools	61	14 456	5 206	1 255	417	45.7	15.4
611610	Fine arts schools	61	14 456	5 206	1 255	417	45.7	15.4
6116101	Dance schools (including children's & professionals)	40	11 351	4 231	1 036	356	47.1	5.1
6116102	Art, drama, & music schools	21	3 105	975	219	61	40.7	52.9
61162	Sports & recreation instruction	63	D	D	D	e	D	D
611620	Sports & recreation instruction	63	D	D	D	e	D	D
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	82	D	D	D	f	D	D
611691	Exam preparation & tutoring	25	7 364	2 475	567	162	22.5	12.1
611692	Automobile driving schools	6	7 473	2 667	570	85	12.0	—
611699	All other miscellaneous schools & instruction	51	D	D	D	f	D	D
6117	Educational support services	46	D	D	D	c	D	D
61171	Educational support services	46	D	D	D	c	D	D
611710	Educational support services	46	D	D	D	c	D	D
MOHAVE COUNTY, AZ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
NAVAJO COUNTY, AZ								
61	Educational services	3	364	107	33	7	100.0	—
611	Educational services	3	364	107	33	7	100.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PIMA COUNTY, AZ								
61	Educational services	107	46 427	14 788	3 298	722	26.6	11.9
611	Educational services	107	46 427	14 788	3 298	722	26.6	11.9
6114	Business schools, & computer & management training	19	6 527	2 846	579	79	55.1	27.6
61142	Computer training	12	D	D	D	b	D	D
611420	Computer training	12	D	D	D	b	D	D
6115	Technical & trade schools	21	21 557	5 601	1 338	263	8.2	.1
61151	Technical & trade schools	21	21 557	5 601	1 338	263	8.2	.1
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	8	D	D	D	c	D	D
6116	Other schools & instruction	52	10 851	3 381	751	286	38.7	29.1
61161	Fine arts schools	18	3 721	1 130	288	112	37.8	21.3
611610	Fine arts schools	18	3 721	1 130	288	112	37.8	21.3
6116101	Dance schools (including children's & professionals)	13	3 027	1 017	267	99	23.6	26.2
61162	Sports & recreation instruction	16	3 198	1 029	229	79	62.9	18.9
611620	Sports & recreation instruction	16	3 198	1 029	229	79	62.9	18.9
61169	All other schools & instruction	17	D	D	D	b	D	D
6117	Educational support services	15	7 492	2 960	630	94	36.9	7.2
61171	Educational support services	15	7 492	2 960	630	94	36.9	7.2
611710	Educational support services	15	7 492	2 960	630	94	36.9	7.2
PINAL COUNTY, AZ								
61	Educational services	4	796	258	63	18	4.3	68.5
611	Educational services	4	796	258	63	18	4.3	68.5
6116	Other schools & instruction	2	D	D	D	a	D	D
SANTA CRUZ COUNTY, AZ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
YAVAPAI COUNTY, AZ								
61	Educational services	20	5 770	2 299	382	111	44.1	2.9
611	Educational services	20	5 770	2 299	382	111	44.1	2.9
6115	Technical & trade schools	6	2 780	901	199	49	15.2	—
61151	Technical & trade schools	6	2 780	901	199	49	15.2	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
YUMA COUNTY, AZ								
61	Educational services	8	1 726	573	128	45	10.4	65.4
611	Educational services	8	1 726	573	128	45	10.4	65.4
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	4	1 422	455	97	38	—	79.4
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AVONDALE, AZ								
61	Educational services	4	366	157	20	10	23.0	-
611	Educational services	4	366	157	20	10	23.0	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BENSON, AZ								
61	Educational services	1	D	D	D	a	D	D
BULLHEAD CITY, AZ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
CASA GRANDE, AZ								
61	Educational services	1	D	D	D	a	D	D
CAVE CREEK, AZ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CHANDLER, AZ								
61	Educational services	24	9 732	2 852	634	202	12.6	18.1
611	Educational services	24	9 732	2 852	634	202	12.6	18.1
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	4	2 991	589	134	40	-	4.1
6116	Other schools & instruction	15	5 254	1 772	405	145	21.4	9.6
61161	Fine arts schools	4	964	505	110	23	88.3	11.7
611610	Fine arts schools	4	964	505	110	23	88.3	11.7
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
COTTONWOOD, AZ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
FLAGSTAFF, AZ								
61	Educational services	7	D	D	D	a	D	D
611	Educational services	7	D	D	D	a	D	D
FOUNTAIN HILLS, AZ								
61	Educational services	2	D	D	D	a	D	D
GILBERT, AZ								
61	Educational services	6	1 162	411	95	33	69.4	30.6
611	Educational services	6	1 162	411	95	33	69.4	30.6
6116	Other schools & instruction	5	D	D	D	b	D	D
GLENDALE, AZ								
61	Educational services	18	12 687	4 585	910	179	16.0	67.6
611	Educational services	18	12 687	4 585	910	179	16.0	67.6
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	10	2 113	891	230	59	17.4	-
61169	All other schools & instruction	3	D	D	D	b	D	D
GLOBE, AZ								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GOODYEAR, AZ								
61	Educational services	2	D	D	D	c	D	D
611	Educational services	2	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
611512	Flight training	1	D	D	D	c	D	D
LITCHFIELD PARK, AZ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
MARANA, AZ								
61	Educational services	2	D	D	D	a	D	D
MESA, AZ								
61	Educational services	44	12 702	3 424	865	278	24.5	28.1
611	Educational services	44	12 702	3 424	865	278	24.5	28.1
6115	Technical & trade schools	6	4 930	752	217	50	9.0	.2
61151	Technical & trade schools	6	4 930	752	217	50	9.0	.2
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
611512	Flight training	1	D	D	D	b	D	D
6116	Other schools & instruction	31	7 184	2 463	617	221	32.2	46.3
61161	Fine arts schools	12	2 024	730	187	87	21.6	27.1
611610	Fine arts schools	12	2 024	730	187	87	21.6	27.1
6116101	Dance schools (including children's & professionals)	7	1 335	574	143	66	23.1	—
61162	Sports & recreation instruction	10	2 930	919	273	73	30.6	63.3
611620	Sports & recreation instruction	10	2 930	919	273	73	30.6	63.3
61169	All other schools & instruction	8	D	D	D	b	D	D
NOGALES, AZ								
61	Educational services	1	D	D	D	a	D	D
ORO VALLEY, AZ								
61	Educational services	2	D	D	D	a	D	D
PAGE, AZ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
PARADISE VALLEY, AZ								
61	Educational services	6	3 701	898	154	38	6.3	93.7
611	Educational services	6	3 701	898	154	38	6.3	93.7
6116	Other schools & instruction	3	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	a	D	D
611610	Fine arts schools	1	D	D	D	a	D	D
6116102	Art, drama, & music schools	1	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
PARKER, AZ								
61	Educational services	1	D	D	D	a	D	D
PAYSON, AZ								
61	Educational services	1	D	D	D	a	D	D
PEORIA, AZ								
61	Educational services	7	1 815	549	144	100	20.8	70.6
611	Educational services	7	1 815	549	144	100	20.8	70.6
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PHOENIX, AZ								
61	Educational services	177	131 736	44 042	10 549	2 003	17.3	10.4
611	Educational services	177	131 736	44 042	10 549	2 003	17.3	10.4
6114	Business schools, & computer & management training	33	32 632	11 946	2 884	545	17.5	.9
61141	Business & secretarial schools	6	6 125	2 350	487	225	20.0	2.2
611410	Business & secretarial schools	6	6 125	2 350	487	225	20.0	2.2
61142	Computer training	11	D	D	D	c	D	D
611420	Computer training	11	D	D	D	c	D	D
61143	Professional & management development training	16	D	D	D	b	D	D
611430	Professional & management development training	16	D	D	D	b	D	D
6115	Technical & trade schools	38	47 432	17 845	4 226	735	5.1	13.1
61151	Technical & trade schools	38	47 432	17 845	4 226	735	5.1	13.1
611511	Cosmetology & barber schools	5	D	D	D	a	D	D
611512	Flight training	3	6 564	1 844	444	56	—	13.2
611519	Other trade & technical schools	28	39 098	15 519	3 669	654	3.3	13.7
6116	Other schools & instruction	86	40 069	12 224	2 937	635	21.9	10.9
61161	Fine arts schools	26	5 889	2 214	552	172	60.2	3.6
611610	Fine arts schools	26	5 889	2 214	552	172	60.2	3.6
6116101	Dance schools (including children's & professionals)	16	5 213	1 895	479	155	59.7	3.1
61162	Sports & recreation instruction	22	6 140	1 664	387	88	28.1	34.9
611620	Sports & recreation instruction	22	6 140	1 664	387	88	28.1	34.9
61169	All other schools & instruction	36	D	D	D	e	D	D
611691	Exam preparation & tutoring	12	4 427	1 344	329	84	19.5	19.5
611692	Automobile driving schools	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	20	D	D	D	c	D	D
6117	Educational support services	20	11 603	2 027	502	88	51.0	24.2
61171	Educational support services	20	11 603	2 027	502	88	51.0	24.2
611710	Educational support services	20	11 603	2 027	502	88	51.0	24.2
PINETOP-LAKESIDE, AZ								
61	Educational services	3	364	107	33	7	100.0	—
611	Educational services	3	364	107	33	7	100.0	—
PRESCOTT, AZ								
61	Educational services	12	2 667	901	205	70	61.5	6.3
611	Educational services	12	2 667	901	205	70	61.5	6.3
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PRESCOTT VALLEY, AZ								
61	Educational services	2	D	D	D	a	D	D
SAFFORD, AZ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SCOTTSDALE, AZ								
61	Educational services	72	83 964	31 265	6 112	850	8.5	2.8
611	Educational services	72	83 964	31 265	6 112	850	8.5	2.8
6114	Business schools, & computer & management training	21	49 584	18 748	3 390	403	5.0	—
61142	Computer training	7	D	D	D	e	D	D
611420	Computer training	7	D	D	D	e	D	D
61143	Professional & management development training	14	D	D	D	b	D	D
611430	Professional & management development training	14	D	D	D	b	D	D
6115	Technical & trade schools	13	16 693	5 524	1 287	160	10.3	.4
61151	Technical & trade schools	13	16 693	5 524	1 287	160	10.3	.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	4	D	D	D	b	D	D
611519	Other trade & technical schools	7	D	D	D	b	D	D
6116	Other schools & instruction	27	14 939	6 041	1 252	270	14.0	6.7
61161	Fine arts schools	7	2 427	957	243	79	14.5	.7
611610	Fine arts schools	7	2 427	957	243	79	14.5	.7
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	7	1 122	488	117	46	75.9	15.2
611620	Sports & recreation instruction	7	1 122	488	117	46	75.9	15.2
61169	All other schools & instruction	13	11 390	4 596	892	145	7.8	7.1
611699	All other miscellaneous schools & instruction	10	D	D	D	c	D	D
6117	Educational support services	11	2 748	952	183	17	29.8	47.6
61171	Educational support services	11	2 748	952	183	17	29.8	47.6
611710	Educational support services	11	2 748	952	183	17	29.8	47.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SEDONA, AZ *								
61	Educational services	1	D	D	D	a	D	D
SEDONA, AZ (YAVAPAI COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
SIERRA VISTA, AZ								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SOUTH TUCSON, AZ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
TEMPE, AZ								
61	Educational services	35	16 902	8 528	2 479	447	18.3	3.6
611	Educational services	35	16 902	8 528	2 479	447	18.3	3.6
6114	Business schools, & computer & management training	9	6 022	2 641	1 074	168	20.5	4.9
61142	Computer training	5	5 652	2 531	1 040	162	18.0	2.6
611420	Computer training	5	5 652	2 531	1 040	162	18.0	2.6
6115	Technical & trade schools	4	4 724	3 254	718	131	6.1	2.8
61151	Technical & trade schools	4	4 724	3 254	718	131	6.1	2.8
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	19	D	D	D	c	D	D
61162	Sports & recreation instruction	10	1 223	381	91	45	84.9	15.1
611620	Sports & recreation instruction	10	1 223	381	91	45	84.9	15.1
61169	All other schools & instruction	8	D	D	D	b	D	D
TUCSON, AZ								
61	Educational services	74	24 203	9 492	2 087	439	35.2	17.8
611	Educational services	74	24 203	9 492	2 087	439	35.2	17.8
6114	Business schools, & computer & management training	13	D	D	D	b	D	D
61142	Computer training	8	D	D	D	b	D	D
611420	Computer training	8	D	D	D	b	D	D
6115	Technical & trade schools	14	D	D	D	c	D	D
61151	Technical & trade schools	14	D	D	D	c	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	37	D	D	D	c	D	D
61161	Fine arts schools	15	3 142	960	260	84	36.5	25.2
611610	Fine arts schools	15	3 142	960	260	84	36.5	25.2
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	9	1 443	474	129	40	95.6	—
611620	Sports & recreation instruction	9	1 443	474	129	40	95.6	—
61169	All other schools & instruction	12	D	D	D	b	D	D
6117	Educational support services	10	5 644	2 279	492	78	22.2	9.5
61171	Educational support services	10	5 644	2 279	492	78	22.2	9.5
611710	Educational support services	10	5 644	2 279	492	78	22.2	9.5
WILLCOX, AZ								
61	Educational services	1	D	D	D	a	D	D
YUMA, AZ								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
BALANCE OF APACHE COUNTY, AZ								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF COCHISE COUNTY, AZ								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF COCONINO COUNTY, AZ								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF GREENLEE COUNTY, AZ								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MARICOPA COUNTY, AZ								
61	Educational services	16	D	D	D	c	D	D
611	Educational services	16	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61161	Fine arts schools	3	1 208	310	66	21	100.0	—
611610	Fine arts schools	3	1 208	310	66	21	100.0	—
6116101	Dance schools (including children's & professionals')	3	1 208	310	66	21	100.0	—
61169	All other schools & instruction	4	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
BALANCE OF MOHAVE COUNTY, AZ								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PIMA COUNTY, AZ								
61	Educational services	28	D	D	D	e	D	D
611	Educational services	28	D	D	D	e	D	D
6115	Technical & trade schools	6	D	D	D	c	D	D
61151	Technical & trade schools	6	D	D	D	c	D	D
611512	Flight training	5	D	D	D	c	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
BALANCE OF PINAL COUNTY, AZ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
BALANCE OF SANTA CRUZ COUNTY, AZ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF YAVAPAI COUNTY, AZ								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF YUMA COUNTY, AZ								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

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

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

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

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

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

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

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

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

Appendix D. Geographic Notes

ARIZONA

Apache Junction is in Maricopa and Pinal Counties.

Queen Creek is in Maricopa and Pinal Counties; it annexed into Pinal County in December 1993.

Sedona is in Coconino and Yavapai Counties.

Appendix E. Metropolitan Areas

ARIZONA

Flagstaff, AZ—UT MSA

Coconino County, AZ

Kane County, UT

Las Vegas, NV—AZ MSA

Mohave County, AZ

Clark County, NV

Nye County, NV

Phoenix—Mesa, AZ MSA

Maricopa County, AZ

Pinal County, AZ

Tucson, AZ MSA

Pima County, AZ

Yuma, AZ MSA

Yuma County, AZ

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1997

Issued August 1999

EC97S61A-CA

1997 Economic Census

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

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

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

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

California 1997

Issued August 1999

EC97S61A-CA

1997 Economic Census

Educational Services

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

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

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

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

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

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CALIFORNIA								
61	Educational services	4 468	2 341 415	775 556	168 759	37 835	24.2	13.7
611	Educational services	4 468	2 341 415	775 556	168 759	37 835	24.2	13.7
6114	Business schools, & computer & management training	744	760 423	267 411	56 333	8 180	15.1	14.4
61141	Business & secretarial schools	82	74 857	28 571	6 665	1 285	22.1	32.1
611410	Business & secretarial schools	82	74 857	28 571	6 665	1 285	22.1	32.1
61142	Computer training	347	384 456	159 904	33 994	4 600	12.2	16.1
611420	Computer training	347	384 456	159 904	33 994	4 600	12.2	16.1
61143	Professional & management development training	315	301 110	78 936	15 674	2 295	17.0	7.8
611430	Professional & management development training	315	301 110	78 936	15 674	2 295	17.0	7.8
6115	Technical & trade schools	740	538 106	183 213	42 195	8 134	17.7	14.7
61151	Technical & trade schools	740	538 106	183 213	42 195	8 134	17.7	14.7
611511	Cosmetology & barber schools	192	53 453	17 482	4 242	1 207	16.4	12.2
611512	Flight training	127	126 323	36 546	7 394	1 566	21.3	24.0
611513	Apprenticeship training	30	10 267	4 184	1 196	240	32.9	39.8
611519	Other trade & technical schools	391	348 063	125 001	29 323	5 121	16.1	10.9
6116	Other schools & instruction	2 585	846 351	254 361	55 168	19 293	31.9	11.8
61161	Fine arts schools	619	122 987	39 222	8 809	4 311	34.8	13.1
611610	Fine arts schools	619	122 987	39 222	8 809	4 311	34.8	13.1
6116101	Dance schools (including children's & professionals)	420	69 187	20 003	4 485	2 939	35.0	11.4
6116102	Art, drama, & music schools	199	53 800	19 219	4 324	1 372	34.6	15.3
61162	Sports & recreation instruction	612	151 778	44 108	8 584	3 625	45.2	15.7
611620	Sports & recreation instruction	612	151 778	44 108	8 584	3 625	45.2	15.7
61163	Language schools	138	111 753	29 227	6 590	1 891	13.9	2.7
611630	Language schools	138	111 753	29 227	6 590	1 891	13.9	2.7
61169	All other schools & instruction	1 216	459 833	141 804	31 185	9 466	31.1	12.4
611691	Exam preparation & tutoring	433	119 055	38 222	8 589	3 764	36.7	15.8
611692	Automobile driving schools	261	49 315	17 979	3 931	1 512	59.4	15.4
611699	All other miscellaneous schools & instruction	522	291 463	85 603	18 665	4 190	24.0	10.5
6117	Educational support services	399	196 535	70 571	15 063	2 228	44.1	16.8
61171	Educational support services	399	196 535	70 571	15 063	2 228	44.1	16.8
611710	Educational support services	399	196 535	70 571	15 063	2 228	44.1	16.8

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CALIFORNIA									
61	Educational services	955	592 808	538 800	183 188	42 448	9 864	16.2	18.8
611	Educational services	955	592 808	538 800	183 188	42 448	9 864	16.2	18.8
6114	Business schools, & computer & management training ..	71	73 361	67 851	17 318	3 995	576	21.4	19.8
61141	Business & secretarial schools	4	1 240	1 061	510	138	33	19.6	70.2
611410	Business & secretarial schools	4	1 240	1 061	510	138	33	19.6	70.2
61142	Computer training	11	6 674	6 164	2 127	464	94	46.3	42.4
611420	Computer training	11	6 674	6 164	2 127	464	94	46.3	42.4
61143	Professional & management development training ..	56	65 447	60 626	14 681	3 393	449	18.9	16.5
611430	Professional & management development training ..	56	65 447	60 626	14 681	3 393	449	18.9	16.5
6115	Technical & trade schools	169	114 407	102 273	40 574	9 086	1 672	15.9	12.0
61151	Technical & trade schools	169	114 407	102 273	40 574	9 086	1 672	15.9	12.0
611511	Cosmetology & barber schools	1	D	D	D	D	a	D	D
611512	Flight training	8	D	D	D	D	b	D	D
611513	Apprenticeship training	92	66 605	57 769	20 125	4 511	763	18.0	14.3
611519	Other trade & technical schools	68	D	D	D	D	f	D	D
6116	Other schools & instruction	614	291 848	265 506	94 707	22 425	6 524	18.2	24.0
61161	Fine arts schools	133	43 756	39 678	14 911	3 339	1 229	21.7	16.4
611610	Fine arts schools	133	43 756	39 678	14 911	3 339	1 229	21.7	16.4
6116101	Dance schools (including children's & professionals)	48	10 116	9 908	3 227	829	269	14.8	14.4
6116102	Art, drama, & music schools	85	33 640	29 770	11 684	2 510	960	23.8	17.0
61162	Sports & recreation instruction	81	21 435	21 437	8 026	1 721	695	46.5	8.4
611620	Sports & recreation instruction	81	21 435	21 437	8 026	1 721	695	46.5	8.4
61163	Language schools	72	15 351	14 779	5 948	1 555	1 284	30.3	38.7
611630	Language schools	72	15 351	14 779	5 948	1 555	1 284	30.3	38.7
61169	All other schools & instruction	328	211 306	189 612	65 822	15 810	3 316	13.8	26.1
611691	Exam preparation & tutoring	51	14 006	13 410	4 701	1 029	447	13.0	48.8
611692	Automobile driving schools	7	2 372	2 325	828	209	42	9.2	84.7
611699	All other miscellaneous schools & instruction	270	194 928	173 877	60 293	14 572	2 827	13.9	23.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	CALIFORNIA—Con.								
	Educational services—Con.								
611	Educational services—Con.								
6117	Educational support services	101	113 192	103 170	30 589	6 942	1 092	7.8	11.4
61171	Educational support services	101	113 192	103 170	30 589	6 942	1 092	7.8	11.4
611710	Educational support services	101	113 192	103 170	30 589	6 942	1 092	7.8	11.4

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	BAKERSFIELD, CA MSA							
	Educational services	57	23 021	5 528	1 469	405	15.5	19.4
611	Educational services	57	23 021	5 528	1 469	405	15.5	19.4
6114	Business schools, & computer & management training	3	D	D	D	c	D	D
6115	Technical & trade schools	12	12 330	1 990	499	72	5.3	5.4
61151	Technical & trade schools	12	12 330	1 990	499	72	5.3	5.4
611511	Cosmetology & barber schools	3	743	193	50	15	D	—
611512	Flight training	3	D	D	D	b	D	D
6116	Other schools & instruction	39	D	D	D	c	D	D
61161	Fine arts schools	15	1 218	263	73	78	34.5	31.5
611610	Fine arts schools	15	1 218	263	73	78	34.5	31.5
6116101	Dance schools (including children's & professionals)	14	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 238	460	104	66	93.9	6.1
611620	Sports & recreation instruction	8	1 238	460	104	66	93.9	6.1
61169	All other schools & instruction	16	D	D	D	b	D	D
611692	Automobile driving schools	7	D	D	D	b	D	D
61	CHICO-PARADISE, CA MSA							
	Educational services	22	5 411	1 278	228	104	16.4	2.4
611	Educational services	22	5 411	1 278	228	104	16.4	2.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	16	4 331	908	164	86	14.1	3.0
61169	All other schools & instruction	7	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	3 267	628	114	26	1.3	—
61	FRESNO, CA MSA							
	Educational services	84	26 247	8 796	2 108	611	36.5	9.7
611	Educational services	84	26 247	8 796	2 108	611	36.5	9.7
6114	Business schools, & computer & management training	13	5 943	2 216	542	108	49.9	—
6115	Technical & trade schools	17	8 729	3 394	833	170	18.8	9.0
61151	Technical & trade schools	17	8 729	3 394	833	170	18.8	9.0
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	12	6 741	2 984	735	141	21.4	11.6
6116	Other schools & instruction	48	9 197	2 522	552	289	42.0	5.5
61161	Fine arts schools	20	2 217	515	134	124	50.9	14.0
611610	Fine arts schools	20	2 217	515	134	124	50.9	14.0
6116101	Dance schools (including children's & professionals)	17	2 000	495	131	120	45.6	15.5
61163	Language schools	1	D	D	D	b	D	D
611630	Language schools	1	D	D	D	b	D	D
61169	All other schools & instruction	20	D	D	D	c	D	D
611692	Automobile driving schools	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA								
61	Educational services	2 022	1 080 575	369 020	79 133	18 349	26.4	14.6
611	Educational services	2 022	1 080 575	369 020	79 133	18 349	26.4	14.6
6114	Business schools, & computer & management training	317	338 558	131 083	26 959	3 574	16.1	16.1
61141	Business & secretarial schools	34	D	D	D	f	D	D
611410	Business & secretarial schools	34	D	D	D	f	D	D
61142	Computer training	159	208 164	89 957	17 818	2 176	12.0	15.9
611420	Computer training	159	208 164	89 957	17 818	2 176	12.0	15.9
61143	Professional & management development training	124	D	D	D	f	D	D
611430	Professional & management development training	124	D	D	D	f	D	D
6115	Technical & trade schools	363	260 180	88 259	19 710	4 227	18.0	16.4
61151	Technical & trade schools	363	260 180	88 259	19 710	4 227	18.0	16.4
611511	Cosmetology & barber schools	107	32 954	10 260	2 425	754	18.2	13.9
611512	Flight training	53	48 127	12 734	2 527	563	24.8	26.9
611513	Apprenticeship training	11	5 665	2 343	736	145	17.9	46.8
611519	Other trade & technical schools	192	173 434	62 922	14 022	2 765	16.0	13.0
6116	Other schools & instruction	1 164	409 319	123 229	26 428	9 598	33.8	13.4
61161	Fine arts schools	296	77 193	26 254	5 795	2 283	30.6	13.5
611610	Fine arts schools	296	77 193	26 254	5 795	2 283	30.6	13.5
6116101	Dance schools (including children's & professionals)	175	34 426	10 087	2 193	1 181	33.5	13.7
6116102	Art, drama, & music schools	121	42 767	16 167	3 602	1 102	28.3	13.3
61162	Sports & recreation instruction	248	70 805	19 384	3 783	1 529	45.5	19.1
611620	Sports & recreation instruction	248	70 805	19 384	3 783	1 529	45.5	19.1
61163	Language schools	59	44 680	10 700	2 339	735	21.4	1.0
611630	Language schools	59	44 680	10 700	2 339	735	21.4	1.0
61169	All other schools & instruction	561	216 641	66 891	14 511	5 051	33.7	14.1
611691	Exam preparation & tutoring	228	67 727	22 111	4 828	2 187	39.7	16.1
611692	Automobile driving schools	108	26 789	10 234	2 421	847	58.5	16.1
611699	All other miscellaneous schools & instruction	225	122 125	34 546	7 262	2 017	24.9	12.5
6117	Educational support services	178	72 518	26 449	6 036	950	63.1	8.6
61171	Educational support services	178	72 518	26 449	6 036	950	63.1	8.6
611710	Educational support services	178	72 518	26 449	6 036	950	63.1	8.6
Los Angeles—Long Beach, CA PMSA								
61	Educational services	1 210	669 408	222 551	47 487	10 869	24.9	14.5
611	Educational services	1 210	669 408	222 551	47 487	10 869	24.9	14.5
6114	Business schools, & computer & management training	178	180 026	66 687	14 203	1 823	15.7	19.2
61141	Business & secretarial schools	23	18 022	8 475	1 990	365	19.8	14.8
611410	Business & secretarial schools	23	18 022	8 475	1 990	365	19.8	14.8
61142	Computer training	87	122 272	46 282	9 327	1 062	12.6	24.1
611420	Computer training	87	122 272	46 282	9 327	1 062	12.6	24.1
61143	Professional & management development training	68	39 732	11 930	2 886	396	23.6	6.2
611430	Professional & management development training	68	39 732	11 930	2 886	396	23.6	6.2
6115	Technical & trade schools	199	143 987	47 196	10 465	2 127	14.9	11.6
61151	Technical & trade schools	199	143 987	47 196	10 465	2 127	14.9	11.6
611511	Cosmetology & barber schools	63	D	D	D	e	D	D
611512	Flight training	26	23 308	6 756	1 336	271	17.5	25.8
611513	Apprenticeship training	9	D	D	D	c	D	D
611519	Other trade & technical schools	101	96 121	32 091	7 010	1 356	12.9	7.6
6116	Other schools & instruction	730	296 957	90 074	18 908	6 198	30.4	14.1
61161	Fine arts schools	188	55 569	19 263	4 260	1 223	24.6	13.9
611610	Fine arts schools	188	55 569	19 263	4 260	1 223	24.6	13.9
6116101	Dance schools (including children's & professionals)	96	22 243	6 449	1 339	606	26.6	17.2
6116102	Art, drama, & music schools	92	33 326	12 814	2 921	617	23.3	11.8
61162	Sports & recreation instruction	121	41 746	11 708	2 091	749	44.6	22.4
611620	Sports & recreation instruction	121	41 746	11 708	2 091	749	44.6	22.4
61163	Language schools	47	39 467	9 539	2 082	611	19.3	1.1
611630	Language schools	47	39 467	9 539	2 082	611	19.3	1.1
61169	All other schools & instruction	374	160 175	49 564	10 475	3 615	31.4	15.2
611691	Exam preparation & tutoring	148	49 060	16 432	3 526	1 582	37.6	18.9
611692	Automobile driving schools	75	20 030	8 426	1 972	692	59.2	12.1
611699	All other miscellaneous schools & instruction	151	91 085	24 706	4 977	1 341	21.9	13.9
6117	Educational support services	103	48 438	18 594	3 911	721	55.6	8.0
61171	Educational support services	103	48 438	18 594	3 911	721	55.6	8.0
611710	Educational support services	103	48 438	18 594	3 911	721	55.6	8.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.							
	Orange County, CA PMSA							
61	Educational services	463	294 094	107 133	23 250	5 141	27.1	15.2
611	Educational services	463	294 094	107 133	23 250	5 141	27.1	15.2
6114	Business schools, & computer & management training	91	139 115	55 768	11 176	1 373	14.2	13.4
61141	Business & secretarial schools	10	19 104	4 686	1 134	209	21.0	59.1
611410	Business & secretarial schools	10	19 104	4 686	1 134	209	21.0	59.1
61142	Computer training	44	73 170	38 057	7 544	865	8.4	3.4
611420	Computer training	44	73 170	38 057	7 544	865	8.4	3.4
61143	Professional & management development training	37	46 841	13 025	2 498	299	20.6	10.4
611430	Professional & management development training	37	46 841	13 025	2 498	299	20.6	10.4
6115	Technical & trade schools	79	63 778	23 422	5 242	1 371	26.8	26.6
61151	Technical & trade schools	79	63 778	23 422	5 242	1 371	26.8	26.6
611511	Cosmetology & barber schools	21	D	D	D	e	D	D
611512	Flight training	13	15 262	3 607	663	172	35.7	31.4
611519	Other trade & technical schools	43	40 183	17 411	3 948	907	25.5	21.9
6116	Other schools & instruction	247	71 589	21 496	4 999	2 230	36.7	11.1
61161	Fine arts schools	63	15 902	5 456	1 177	845	41.3	11.8
611610	Fine arts schools	63	15 902	5 456	1 177	845	41.3	11.8
6116101	Dance schools (including children's & professionals)	42	7 954	2 664	620	399	35.0	2.7
6116102	Art, drama, & music schools	21	7 948	2 792	557	446	47.6	20.9
61162	Sports & recreation instruction	62	14 016	3 968	923	414	39.2	15.0
611620	Sports & recreation instruction	62	14 016	3 968	923	414	39.2	15.0
61163	Language schools	11	D	D	D	c	D	D
611630	Language schools	11	D	D	D	c	D	D
61169	All other schools & instruction	111	D	D	D	f	D	D
611691	Exam preparation & tutoring	55	12 343	4 006	949	386	35.6	11.0
611692	Automobile driving schools	15	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	41	20 499	6 046	1 431	399	27.5	6.5
6117	Educational support services	46	19 612	6 447	1 833	167	83.7	5.7
61171	Educational support services	46	19 612	6 447	1 833	167	83.7	5.7
611710	Educational support services	46	19 612	6 447	1 833	167	83.7	5.7
	Riverside—San Bernardino, CA PMSA							
61	Educational services	256	89 306	30 770	6 817	1 776	26.5	17.5
611	Educational services	256	89 306	30 770	6 817	1 776	26.5	17.5
6114	Business schools, & computer & management training	36	14 459	6 874	1 437	318	32.2	9.2
61142	Computer training	21	9 222	4 157	819	195	32.4	13.0
611420	Computer training	21	9 222	4 157	819	195	32.4	13.0
61143	Professional & management development training	14	D	D	D	c	D	D
611430	Professional & management development training	14	D	D	D	c	D	D
6115	Technical & trade schools	69	44 143	14 897	3 362	589	12.7	20.3
61151	Technical & trade schools	69	44 143	14 897	3 362	589	12.7	20.3
611511	Cosmetology & barber schools	19	D	D	D	b	D	D
611512	Flight training	12	D	D	D	b	D	D
611519	Other trade & technical schools	38	D	D	D	e	D	D
6116	Other schools & instruction	129	27 823	8 055	1 817	834	43.1	17.1
61161	Fine arts schools	32	4 289	1 139	261	161	50.1	18.9
611610	Fine arts schools	32	4 289	1 139	261	161	50.1	18.9
6116101	Dance schools (including children's & professionals)	28	3 436	843	202	147	61.0	20.2
61162	Sports & recreation instruction	42	10 112	2 273	490	262	46.3	18.6
611620	Sports & recreation instruction	42	10 112	2 273	490	262	46.3	18.6
61169	All other schools & instruction	54	D	D	D	e	D	D
611691	Exam preparation & tutoring	16	D	D	D	c	D	D
611692	Automobile driving schools	15	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	23	6 452	2 525	600	175	21.5	19.1
6117	Educational support services	22	2 881	944	201	35	49.9	21.1
61171	Educational support services	22	2 881	944	201	35	49.9	21.1
611710	Educational support services	22	2 881	944	201	35	49.9	21.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.							
	Ventura, CA PMSA							
61	Educational services	93	27 767	8 566	1 579	563	55.6	3.2
611	Educational services	93	27 767	8 566	1 579	563	55.6	3.2
6114	Business schools, & computer & management training	12	4 958	1 754	143	60	37.4	.5
61142	Computer training	7	3 500	1 461	128	54	12.0	—
611420	Computer training	7	3 500	1 461	128	54	12.0	—
6115	Technical & trade schools	16	8 272	2 744	641	140	32.4	—
61151	Technical & trade schools	16	8 272	2 744	641	140	32.4	—
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611512	Flight training	2	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	b	D	D
6116	Other schools & instruction	58	12 950	3 604	704	336	76.9	1.7
61161	Fine arts schools	13	1 433	396	97	54	86.2	—
611610	Fine arts schools	13	1 433	396	97	54	86.2	—
6116101	Dance schools (including children's & professionals)	9	793	131	32	29	90.9	—
61162	Sports & recreation instruction	23	4 931	1 435	279	104	68.7	3.3
611620	Sports & recreation instruction	23	4 931	1 435	279	104	68.7	3.3
61169	All other schools & instruction	22	6 586	1 773	328	178	81.0	.9
611691	Exam preparation & tutoring	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	10	4 089	1 269	254	102	84.6	—
	MERCED, CA MSA							
61	Educational services	9	1 842	413	91	37	75.6	—
611	Educational services	9	1 842	413	91	37	75.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
	MODESTO, CA MSA							
61	Educational services	50	12 676	4 184	1 019	330	29.9	25.0
611	Educational services	50	12 676	4 184	1 019	330	29.9	25.0
6114	Business schools, & computer & management training	5	3 455	1 445	386	64	1.4	66.4
6115	Technical & trade schools	13	5 394	1 487	337	81	32.0	1.4
61151	Technical & trade schools	13	5 394	1 487	337	81	32.0	1.4
611511	Cosmetology & barber schools	3	968	425	88	25	—	—
611519	Other trade & technical schools	8	D	D	D	b	D	D
6116	Other schools & instruction	28	3 400	1 098	260	178	46.6	23.6
61161	Fine arts schools	9	943	195	54	45	48.1	8.7
611610	Fine arts schools	9	943	195	54	45	48.1	8.7
6116101	Dance schools (including children's & professionals)	9	943	195	54	45	48.1	8.7
61169	All other schools & instruction	13	1 771	750	156	96	42.5	30.8
	REDDING, CA MSA							
61	Educational services	18	3 482	1 056	243	98	61.2	26.9
611	Educational services	18	3 482	1 056	243	98	61.2	26.9
6115	Technical & trade schools	5	1 350	267	68	21	28.3	41.0
61151	Technical & trade schools	5	1 350	267	68	21	28.3	41.0
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SACRAMENTO—YOLO, CA CMSA								
61	Educational services	269	126 338	44 842	10 244	2 232	26.9	9.3
611	Educational services	269	126 338	44 842	10 244	2 232	26.9	9.3
6114	Business schools, & computer & management training	42	D	D	D	e	D	D
61142	Computer training	22	D	D	D	e	D	D
611420	Computer training	22	D	D	D	e	D	D
61143	Professional & management development training	15	4 422	902	213	30	59.2	.3
611430	Professional & management development training	15	4 422	902	213	30	59.2	.3
6115	Technical & trade schools	44	D	D	D	e	D	D
61151	Technical & trade schools	44	D	D	D	e	D	D
611511	Cosmetology & barber schools	5	1 864	831	208	41	—	—
611519	Other trade & technical schools	31	D	D	D	e	D	D
6116	Other schools & instruction	151	D	D	D	g	D	D
61161	Fine arts schools	30	4 752	1 660	355	232	43.3	4.1
611610	Fine arts schools	30	4 752	1 660	355	232	43.3	4.1
6116101	Dance schools (including children's & professionals)	26	4 451	1 613	343	221	39.5	4.4
61162	Sports & recreation instruction	49	9 013	3 081	648	357	50.3	11.7
611620	Sports & recreation instruction	49	9 013	3 081	648	357	50.3	11.7
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	69	D	D	D	e	D	D
611691	Exam preparation & tutoring	18	D	D	D	c	D	D
611692	Automobile driving schools	16	2 339	866	155	73	33.4	39.9
611699	All other miscellaneous schools & instruction	35	21 602	7 238	1 789	287	13.6	5.3
6117	Educational support services	32	D	D	D	e	D	D
61171	Educational support services	32	D	D	D	e	D	D
611710	Educational support services	32	D	D	D	e	D	D
Sacramento, CA PMSA								
61	Educational services	242	118 732	43 479	9 932	2 088	25.3	9.4
611	Educational services	242	118 732	43 479	9 932	2 088	25.3	9.4
6114	Business schools, & computer & management training	41	30 366	10 720	2 466	375	20.9	3.0
61142	Computer training	21	23 990	9 139	2 152	331	8.0	3.2
611420	Computer training	21	23 990	9 139	2 152	331	8.0	3.2
61143	Professional & management development training	15	4 422	902	213	30	59.2	.3
611430	Professional & management development training	15	4 422	902	213	30	59.2	.3
6115	Technical & trade schools	41	30 887	11 399	2 710	435	14.2	13.4
61151	Technical & trade schools	41	30 887	11 399	2 710	435	14.2	13.4
611511	Cosmetology & barber schools	5	1 864	831	208	41	—	—
611519	Other trade & technical schools	28	D	D	D	e	D	D
6116	Other schools & instruction	131	41 483	14 452	3 325	997	24.5	6.8
61161	Fine arts schools	26	4 508	1 590	337	200	42.7	4.4
611610	Fine arts schools	26	4 508	1 590	337	200	42.7	4.4
6116101	Dance schools (including children's & professionals)	23	D	D	D	c	D	D
61162	Sports & recreation instruction	41	8 309	2 902	615	331	50.2	12.6
611620	Sports & recreation instruction	41	8 309	2 902	615	331	50.2	12.6
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
61169	All other schools & instruction	62	D	D	D	e	D	D
611691	Exam preparation & tutoring	16	D	D	D	c	D	D
611692	Automobile driving schools	13	1 840	722	126	50	42.5	23.6
611699	All other miscellaneous schools & instruction	33	D	D	D	e	D	D
6117	Educational support services	29	15 996	6 908	1 431	281	57.4	20.7
61171	Educational support services	29	15 996	6 908	1 431	281	57.4	20.7
611710	Educational support services	29	15 996	6 908	1 431	281	57.4	20.7
Yolo, CA PMSA								
61	Educational services	27	7 606	1 363	312	144	50.6	8.0
611	Educational services	27	7 606	1 363	312	144	50.6	8.0
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	20	D	D	D	c	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SALINAS, CA MSA								
61	Educational services	35	16 611	6 818	1 511	166	74.1	3.0
611	Educational services	35	16 611	6 818	1 511	166	74.1	3.0
6114	Business schools, & computer & management training	8	4 570	1 421	223	46	23.8	—
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	2 262	510	108	63	94.3	—
61162	Sports & recreation instruction	6	1 329	259	53	29	100.0	—
611620	Sports & recreation instruction	6	1 329	259	53	29	100.0	—
6117	Educational support services	9	D	D	D	b	D	D
61171	Educational support services	9	D	D	D	b	D	D
611710	Educational support services	9	D	D	D	b	D	D
SAN DIEGO, CA MSA								
61	Educational services	403	310 322	95 928	20 346	3 807	14.6	12.4
611	Educational services	403	310 322	95 928	20 346	3 807	14.6	12.4
6114	Business schools, & computer & management training	75	146 161	43 908	8 913	1 136	4.3	11.3
61141	Business & secretarial schools	11	11 520	5 282	1 291	237	6.4	44.9
611410	Business & secretarial schools	11	11 520	5 282	1 291	237	6.4	44.9
61142	Computer training	28	34 344	15 896	3 643	516	5.6	16.6
611420	Computer training	28	34 344	15 896	3 643	516	5.6	16.6
61143	Professional & management development training	36	100 297	22 730	3 979	383	3.7	5.6
611430	Professional & management development training	36	100 297	22 730	3 979	383	3.7	5.6
6115	Technical & trade schools	72	75 269	22 841	5 124	976	22.3	11.8
61151	Technical & trade schools	72	75 269	22 841	5 124	976	22.3	11.8
611511	Cosmetology & barber schools	15	D	D	D	b	D	D
611512	Flight training	19	21 698	5 778	1 024	261	26.3	32.2
611519	Other trade & technical schools	36	48 316	15 344	3 671	613	20.3	2.0
6116	Other schools & instruction	217	71 078	20 859	5 057	1 526	26.2	11.4
61161	Fine arts schools	47	7 044	2 092	520	254	32.0	22.1
611610	Fine arts schools	47	7 044	2 092	520	254	32.0	22.1
6116101	Dance schools (including children's & professionals)	35	5 131	1 522	366	209	27.8	9.2
6116102	Art, drama, & music schools	12	1 913	570	154	45	43.3	56.7
61162	Sports & recreation instruction	54	15 852	4 800	869	279	32.0	29.8
611620	Sports & recreation instruction	54	15 852	4 800	869	279	32.0	29.8
61163	Language schools	20	15 955	4 693	898	266	11.9	2.9
611630	Language schools	20	15 955	4 693	898	266	11.9	2.9
61169	All other schools & instruction	96	32 227	9 274	2 770	727	29.2	4.3
611691	Exam preparation & tutoring	33	7 901	2 311	626	237	30.9	3.6
611692	Automobile driving schools	15	3 041	1 028	162	66	46.9	18.8
611699	All other miscellaneous schools & instruction	48	21 285	5 935	1 982	424	26.0	2.4
6117	Educational support services	39	17 814	8 320	1 252	169	20.6	28.2
61171	Educational support services	39	17 814	8 320	1 252	169	20.6	28.2
611710	Educational support services	39	17 814	8 320	1 252	169	20.6	28.2
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA								
61	Educational services	1 251	666 762	216 716	47 872	10 235	21.3	14.0
611	Educational services	1 251	666 762	216 716	47 872	10 235	21.3	14.0
6114	Business schools, & computer & management training	235	204 259	66 651	14 448	2 374	16.8	15.4
61141	Business & secretarial schools	15	5 999	2 126	408	107	24.2	41.9
611410	Business & secretarial schools	15	5 999	2 126	408	107	24.2	41.9
61142	Computer training	107	104 848	39 930	9 030	1 305	15.0	17.8
611420	Computer training	107	104 848	39 930	9 030	1 305	15.0	17.8
61143	Professional & management development training	113	93 412	24 595	5 010	962	18.4	11.0
611430	Professional & management development training	113	93 412	24 595	5 010	962	18.4	11.0
6115	Technical & trade schools	165	129 533	48 920	11 782	1 893	13.7	15.5
61151	Technical & trade schools	165	129 533	48 920	11 782	1 893	13.7	15.5
611511	Cosmetology & barber schools	40	8 611	2 932	778	208	15.6	12.0
611512	Flight training	26	38 487	14 380	3 034	575	15.6	23.8
611519	Other trade & technical schools	87	79 932	30 765	7 770	1 072	11.6	10.5
6116	Other schools & instruction	737	260 195	78 508	16 789	5 282	29.2	9.9
61161	Fine arts schools	159	25 468	7 353	1 657	1 098	41.2	10.1
611610	Fine arts schools	159	25 468	7 353	1 657	1 098	41.2	10.1
6116101	Dance schools (including children's & professionals)	109	17 848	5 161	1 153	919	32.6	8.9
6116102	Art, drama, & music schools	50	7 620	2 192	504	179	61.3	13.0
61162	Sports & recreation instruction	179	41 899	13 209	2 572	1 007	44.8	6.2
611620	Sports & recreation instruction	179	41 899	13 209	2 572	1 007	44.8	6.2
61163	Language schools	47	41 455	11 379	2 836	741	8.2	4.2
611630	Language schools	47	41 455	11 379	2 836	741	8.2	4.2
61169	All other schools & instruction	352	151 373	46 567	9 724	2 436	28.6	12.4
611691	Exam preparation & tutoring	124	33 891	10 360	2 318	1 040	30.9	17.8
611692	Automobile driving schools	69	9 055	3 152	615	241	77.2	8.9
611699	All other miscellaneous schools & instruction	159	108 427	33 055	6 791	1 155	23.8	11.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.								
61	Educational services—Con.							
611	Educational services—Con.							
6117	Educational support services	114	72 775	22 637	4 853	686	19.2	22.4
61171	Educational support services	114	72 775	22 637	4 853	686	19.2	22.4
611710	Educational support services	114	72 775	22 637	4 853	686	19.2	22.4
Oakland, CA PMSA								
61	Educational services	366	180 061	61 779	14 094	3 104	22.5	9.5
611	Educational services	366	180 061	61 779	14 094	3 104	22.5	9.5
6114	Business schools, & computer & management training	48	44 134	13 946	3 036	508	21.9	5.5
61142	Computer training	25	20 578	8 294	1 939	378	34.7	1.0
611420	Computer training	25	20 578	8 294	1 939	378	34.7	1.0
61143	Professional & management development training	18	20 576	4 805	886	81	11.8	1.4
611430	Professional & management development training	18	20 576	4 805	886	81	11.8	1.4
6115	Technical & trade schools	58	52 019	22 198	5 484	812	13.5	14.0
61151	Technical & trade schools	58	52 019	22 198	5 484	812	13.5	14.0
611511	Cosmetology & barber schools	12	2 440	927	264	61	15.4	24.3
611512	Flight training	8	15 295	6 073	1 212	261	8.0	22.5
611519	Other trade & technical schools	35	33 462	14 971	3 954	485	16.1	7.4
6116	Other schools & instruction	216	53 401	16 608	3 532	1 432	34.9	12.6
61161	Fine arts schools	51	5 951	1 484	339	230	40.5	10.1
611610	Fine arts schools	51	5 951	1 484	339	230	40.5	10.1
6116101	Dance schools (including children's & professionals)	41	4 999	1 196	256	190	31.0	11.5
61162	Sports & recreation instruction	51	10 045	3 532	704	339	63.8	4.3
611620	Sports & recreation instruction	51	10 045	3 532	704	339	63.8	4.3
61163	Language schools	6	D	D	D	b	D	D
611630	Language schools	6	D	D	D	b	D	D
61169	All other schools & instruction	108	D	D	D	f	D	D
611691	Exam preparation & tutoring	38	9 443	3 149	719	386	33.1	17.6
611692	Automobile driving schools	25	3 746	1 430	308	100	64.4	12.9
611699	All other miscellaneous schools & instruction	45	D	D	D	e	D	D
6117	Educational support services	44	30 507	9 027	2 042	352	17.3	2.1
61171	Educational support services	44	30 507	9 027	2 042	352	17.3	2.1
611710	Educational support services	44	30 507	9 027	2 042	352	17.3	2.1
San Francisco, CA PMSA								
61	Educational services	386	252 549	79 499	17 468	3 385	20.3	18.1
611	Educational services	386	252 549	79 499	17 468	3 385	20.3	18.1
6114	Business schools, & computer & management training	83	67 892	22 473	5 340	1 126	17.1	19.0
61142	Computer training	29	32 293	12 672	3 217	426	12.1	23.0
611420	Computer training	29	32 293	12 672	3 217	426	12.1	23.0
61143	Professional & management development training	49	34 349	9 218	1 991	661	22.0	14.1
611430	Professional & management development training	49	34 349	9 218	1 991	661	22.0	14.1
6115	Technical & trade schools	43	28 658	10 909	2 380	381	6.3	38.5
61151	Technical & trade schools	43	28 658	10 909	2 380	381	6.3	38.5
611511	Cosmetology & barber schools	13	D	D	D	b	D	D
611512	Flight training	3	D	D	D	b	D	D
611519	Other trade & technical schools	24	19 722	7 784	1 862	230	6.4	24.2
6116	Other schools & instruction	226	122 124	35 683	7 672	1 649	27.2	7.7
61161	Fine arts schools	48	9 092	2 870	623	228	41.5	14.2
611610	Fine arts schools	48	9 092	2 870	623	228	41.5	14.2
6116101	Dance schools (including children's & professionals)	27	5 474	1 607	348	168	38.6	11.9
6116102	Art, drama, & music schools	21	3 618	1 263	275	60	46.0	17.6
61162	Sports & recreation instruction	50	13 063	3 178	597	204	47.9	5.0
611620	Sports & recreation instruction	50	13 063	3 178	597	204	47.9	5.0
61163	Language schools	24	30 634	8 087	1 988	413	5.5	3.9
611630	Language schools	24	30 634	8 087	1 988	413	5.5	3.9
61169	All other schools & instruction	104	69 335	21 548	4 464	804	31.1	9.0
611691	Exam preparation & tutoring	35	11 968	3 622	812	289	22.3	27.0
611692	Automobile driving schools	18	1 578	546	90	44	98.2	1.8
611699	All other miscellaneous schools & instruction	51	55 789	17 380	3 562	471	31.1	5.4
6117	Educational support services	34	33 875	10 434	2 076	229	14.0	37.0
61171	Educational support services	34	33 875	10 434	2 076	229	14.0	37.0
611710	Educational support services	34	33 875	10 434	2 076	229	14.0	37.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.								
San Jose, CA PMSA								
61	Educational services	324	163 570	54 858	11 431	2 683	20.6	15.4
611	Educational services	324	163 570	54 858	11 431	2 683	20.6	15.4
6114	Business schools, & computer & management training	75	81 192	26 580	5 285	645	12.0	17.6
61142	Computer training	45	49 596	18 102	3 684	482	8.2	20.1
611420	Computer training	45	49 596	18 102	3 684	482	8.2	20.1
61143	Professional & management development training	27	D	D	D	c	D	D
611430	Professional & management development training	27	D	D	D	c	D	D
6115	Technical & trade schools	38	21 183	7 345	1 698	299	26.6	7.9
61151	Technical & trade schools	38	21 183	7 345	1 698	299	26.6	7.9
611511	Cosmetology & barber schools	9	1 370	434	117	41	39.5	—
611512	Flight training	7	4 381	1 368	262	97	91.2	1.0
611519	Other trade & technical schools	18	14 573	5 136	1 223	146	5.0	7.9
6116	Other schools & instruction	193	54 952	18 472	3 910	1 667	28.7	11.5
61161	Fine arts schools	35	7 693	2 460	559	548	41.5	4.0
611610	Fine arts schools	35	7 693	2 460	559	548	41.5	4.0
6116101	Dance schools (including children's & professionals)	24	5 624	2 047	466	493	24.7	2.9
6116102	Art, drama, & music schools	11	2 069	413	93	55	87.0	7.0
61162	Sports & recreation instruction	53	12 212	4 598	860	315	34.4	9.5
611620	Sports & recreation instruction	53	12 212	4 598	860	315	34.4	9.5
61163	Language schools	16	5 274	2 134	605	224	20.5	7.9
611630	Language schools	16	5 274	2 134	605	224	20.5	7.9
61169	All other schools & instruction	89	29 773	9 280	1 886	580	24.6	14.9
611691	Exam preparation & tutoring	37	9 920	2 728	581	245	35.4	5.7
611692	Automobile driving schools	16	2 140	749	134	59	68.8	12.1
611699	All other miscellaneous schools & instruction	36	17 713	5 803	1 171	276	13.2	20.4
6117	Educational support services	18	6 243	2 461	538	72	39.9	46.5
61171	Educational support services	18	6 243	2 461	538	72	39.9	46.5
611710	Educational support services	18	6 243	2 461	538	72	39.9	46.5
Santa Cruz—Watsonville, CA PMSA								
61	Educational services	43	11 643	4 013	811	272	27.5	15.4
611	Educational services	43	11 643	4 013	811	272	27.5	15.4
6114	Business schools, & computer & management training	12	4 977	1 994	412	34	16.2	16.0
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	6	2 024	600	111	151	18.6	—
61151	Technical & trade schools	6	2 024	600	111	151	18.6	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	20	4 104	1 254	244	73	36.3	24.3
61169	All other schools & instruction	9	2 726	1 008	206	37	40.5	27.2
Santa Rosa, CA PMSA								
61	Educational services	67	17 868	4 925	1 160	338	40.3	10.4
611	Educational services	67	17 868	4 925	1 160	338	40.3	10.4
6114	Business schools, & computer & management training	13	4 993	1 312	296	51	44.3	5.0
61143	Professional & management development training	11	D	D	D	b	D	D
611430	Professional & management development training	11	D	D	D	b	D	D
6115	Technical & trade schools	6	1 583	307	65	23	65.6	.3
61151	Technical & trade schools	6	1 583	307	65	23	65.6	.3
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	41	10 273	2 907	676	253	31.8	13.6
61161	Fine arts schools	7	1 178	277	67	41	22.3	17.1
611610	Fine arts schools	7	1 178	277	67	41	22.3	17.1
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61162	Sports & recreation instruction	12	4 819	1 418	319	85	18.0	1.7
611620	Sports & recreation instruction	12	4 819	1 418	319	85	18.0	1.7
61169	All other schools & instruction	21	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	D	D	D	c	D	D
Vallejo—Fairfield—Napa, CA PMSA								
61	Educational services	65	41 071	11 642	2 908	453	14.4	3.8
611	Educational services	65	41 071	11 642	2 908	453	14.4	3.8
6115	Technical & trade schools	14	24 066	7 561	2 044	227	7.6	—
61151	Technical & trade schools	14	24 066	7 561	2 044	227	7.6	—
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611512	Flight training	4	D	D	D	c	D	D
611519	Other trade & technical schools	5	D	D	D	b	D	D
6116	Other schools & instruction	41	15 341	3 584	755	208	23.0	5.0
61161	Fine arts schools	13	944	168	45	33	68.2	19.3
611610	Fine arts schools	13	944	168	45	33	68.2	19.3
61169	All other schools & instruction	21	13 405	3 085	632	129	14.8	4.4
611699	All other miscellaneous schools & instruction	11	12 092	2 606	535	78	6.8	4.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN LUIS OBISPO—ATASCADERO—PASO ROBLES, CA MSA								
61	Educational services	41	6 499	1 643	381	143	67.7	16.0
611	Educational services	41	6 499	1 643	381	143	67.7	16.0
6115	Technical & trade schools	6	1 755	437	109	23	46.8	46.5
61151	Technical & trade schools	6	1 755	437	109	23	46.8	46.5
6116	Other schools & instruction	25	2 985	554	115	74	98.6	.8
61162	Sports & recreation instruction	8	1 229	166	28	26	100.0	—
611620	Sports & recreation instruction	8	1 229	166	28	26	100.0	—
SANTA BARBARA—SANTA MARIA—LOMPOC, CA MSA								
61	Educational services	61	27 263	7 867	1 551	464	24.8	6.0
611	Educational services	61	27 263	7 867	1 551	464	24.8	6.0
6114	Business schools, & computer & management training	13	7 717	2 801	639	109	18.0	2.0
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
6115	Technical & trade schools	12	2 616	946	205	59	78.4	—
61151	Technical & trade schools	12	2 616	946	205	59	78.4	—
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	31	14 439	3 632	626	279	14.4	9.5
61161	Fine arts schools	8	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61162	Sports & recreation instruction	11	1 734	544	109	59	67.0	19.7
611620	Sports & recreation instruction	11	1 734	544	109	59	67.0	19.7
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	c	D	D
611692	Automobile driving schools	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	a	D	D
6117	Educational support services	5	2 491	488	81	17	50.0	4.4
61171	Educational support services	5	2 491	488	81	17	50.0	4.4
611710	Educational support services	5	2 491	488	81	17	50.0	4.4
STOCKTON—LODI, CA MSA								
61	Educational services	40	8 980	3 419	845	204	33.8	24.6
611	Educational services	40	8 980	3 419	845	204	33.8	24.6
6114	Business schools, & computer & management training	5	3 125	1 412	352	60	22.6	—
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	28	4 203	1 326	320	117	44.6	48.9
61169	All other schools & instruction	16	D	D	D	b	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
VISALIA—TULARE—PORTERVILLE, CA MSA								
61	Educational services	22	9 093	3 399	726	260	48.9	11.8
611	Educational services	22	9 093	3 399	726	260	48.9	11.8
6114	Business schools, & computer & management training	4	4 069	1 925	394	103	89.6	10.4
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	3 196	899	183	118	25.1	13.6
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
YUBA CITY, CA MSA								
61	Educational services	6	928	296	58	23	38.6	—
611	Educational services	6	928	296	58	23	38.6	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS								
61	Educational services	78	15 365	4 353	934	367	44.4	10.5
611	Educational services	78	15 365	4 353	934	367	44.4	10.5
6114	Business schools, & computer & management training	8	D	D	D	b	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	584	162	37	10	D	—
6116	Other schools & instruction	56	D	D	D	e	D	D
61162	Sports & recreation instruction	15	3 184	841	139	77	29.1	35.6
611620	Sports & recreation instruction	15	3 184	841	139	77	29.1	35.6
61169	All other schools & instruction	30	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BAKERSFIELD, CA MSA									
61	Educational services	10	10 010	9 130	2 502	580	111	10.9	.3
611	Educational services	10	10 010	9 130	2 502	580	111	10.9	.3
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
611512	Flight training	1	D	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	D	b	D	D
CHICO-PARADISE, CA MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
FRESNO, CA MSA									
61	Educational services	14	3 966	3 489	1 415	319	81	20.1	63.0
611	Educational services	14	3 966	3 489	1 415	319	81	20.1	63.0
6115	Technical & trade schools	4	799	868	420	97	27	46.8	31.2
61151	Technical & trade schools	4	799	868	420	97	27	46.8	31.2
6116	Other schools & instruction	7	2 054	1 658	657	133	22	17.2	82.8
61169	All other schools & instruction	3	D	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA									
61	Educational services	332	196 434	175 748	58 654	13 970	3 280	13.6	17.8
611	Educational services	332	196 434	175 748	58 654	13 970	3 280	13.6	17.8
6114	Business schools, & computer & management training ..	25	15 338	14 949	4 188	1 055	141	13.3	49.3
61143	Professional & management development training	22	D	D	D	D	c	D	D
611430	Professional & management development training ..	22	D	D	D	D	c	D	D
6115	Technical & trade schools	70	54 338	46 985	16 999	4 047	699	13.8	14.0
61151	Technical & trade schools	70	54 338	46 985	16 999	4 047	699	13.8	14.0
611513	Apprenticeship training	38	D	D	D	D	e	D	D
611519	Other trade & technical schools	29	22 002	19 993	7 905	2 033	426	11.9	6.2
6116	Other schools & instruction	205	92 844	81 438	28 119	6 644	2 144	21.5	15.7
61161	Fine arts schools	47	14 832	14 153	5 366	1 269	446	18.0	18.2
611610	Fine arts schools	47	14 832	14 153	5 366	1 269	446	18.0	18.2
6116101	Dance schools (including children's & professionals')	17	3 746	3 529	1 027	310	103	21.5	7.7
6116102	Art, drama, & music schools	30	11 086	10 624	4 339	959	343	16.8	21.8
61162	Sports & recreation instruction	20	8 765	8 471	3 470	779	252	17.5	6.5
611620	Sports & recreation instruction	20	8 765	8 471	3 470	779	252	17.5	6.5
61163	Language schools	31	8 637	8 518	3 238	860	583	20.0	50.7
611630	Language schools	31	8 637	8 518	3 238	860	583	20.0	50.7
61169	All other schools & instruction	107	60 610	50 296	16 045	3 736	863	13.4	11.4
611691	Exam preparation & tutoring	16	4 635	3 882	996	211	70	10.6	18.7
611699	All other miscellaneous schools & instruction	88	D	D	D	D	f	D	D
6117	Educational support services	32	33 914	32 376	9 348	2 224	296	9.0	15.4
61171	Educational support services	32	33 914	32 376	9 348	2 224	296	9.0	15.4
611710	Educational support services	32	33 914	32 376	9 348	2 224	296	9.0	15.4
Los Angeles—Long Beach, CA PMSA									
61	Educational services	243	152 094	137 599	45 874	10 901	2 480	12.0	18.5
611	Educational services	243	152 094	137 599	45 874	10 901	2 480	12.0	18.5
6114	Business schools, & computer & management training ..	17	12 998	12 761	3 329	832	119	11.7	56.2
61143	Professional & management development training	15	D	D	D	D	c	D	D
611430	Professional & management development training ..	15	D	D	D	D	c	D	D
6115	Technical & trade schools	49	41 989	36 374	12 503	3 031	491	12.7	13.1
61151	Technical & trade schools	49	41 989	36 374	12 503	3 031	491	12.7	13.1
611513	Apprenticeship training	24	D	D	D	D	e	D	D
611519	Other trade & technical schools	23	D	D	D	D	c	D	D
6116	Other schools & instruction	154	75 440	64 632	22 521	5 250	1 624	13.0	14.3
61161	Fine arts schools	34	10 852	10 366	4 188	934	327	14.0	15.6
611610	Fine arts schools	34	10 852	10 366	4 188	934	327	14.0	15.6
6116101	Dance schools (including children's & professionals')	9	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	25	D	D	D	D	e	D	D
61162	Sports & recreation instruction	10	D	D	D	D	c	D	D
611620	Sports & recreation instruction	10	D	D	D	D	c	D	D
61163	Language schools	25	7 251	7 292	2 805	714	434	22.4	42.6
611630	Language schools	25	7 251	7 292	2 805	714	434	22.4	42.6
61169	All other schools & instruction	85	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	12	4 298	3 579	812	172	61	11.4	12.4
611699	All other miscellaneous schools & instruction	71	D	D	D	D	f	D	D
6117	Educational support services	23	21 667	23 832	7 521	1 788	246	7.7	21.2
61171	Educational support services	23	21 667	23 832	7 521	1 788	246	7.7	21.2
611710	Educational support services	23	21 667	23 832	7 521	1 788	246	7.7	21.2
Orange County, CA PMSA									
61	Educational services	57	32 874	28 031	9 498	2 354	592	10.2	15.1
611	Educational services	57	32 874	28 031	9 498	2 354	592	10.2	15.1
6115	Technical & trade schools	9	D	D	D	D	c	D	D
61151	Technical & trade schools	9	D	D	D	D	c	D	D
6116	Other schools & instruction	35	13 271	12 710	4 732	1 204	421	11.1	23.1
61161	Fine arts schools	9	3 757	3 561	1 143	329	100	29.7	21.8
611610	Fine arts schools	9	3 757	3 561	1 143	329	100	29.7	21.8
6116101	Dance schools (including children's & professionals')	6	2 286	2 110	818	248	60	28.6	—
6116102	Art, drama, & music schools	3	1 471	1 451	325	81	40	D	55.7
61162	Sports & recreation instruction	8	4 507	4 407	2 101	469	133	2.4	7.5
611620	Sports & recreation instruction	8	4 507	4 407	2 101	469	133	2.4	7.5
61169	All other schools & instruction	13	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	D	b	D	D
6117	Educational support services	6	D	D	D	D	b	D	D
61171	Educational support services	6	D	D	D	D	b	D	D
611710	Educational support services	6	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.									
Riverside—San Bernardino, CA PMSA									
61	Educational services	24	8 459	7 102	2 878	615	188	30.1	15.0
611	Educational services	24	8 459	7 102	2 878	615	188	30.1	15.0
6115	Technical & trade schools	8	D	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	D	b	D	D
6116	Other schools & instruction	13	D	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
Ventura, CA PMSA									
61	Educational services	8	3 007	3 016	404	100	20	81.7	18.3
611	Educational services	8	3 007	3 016	404	100	20	81.7	18.3
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	D	a	D	D
MERCED, CA MSA									
61	Educational services	3	3 725	3 658	652	148	32	D	12.0
611	Educational services	3	3 725	3 658	652	148	32	D	12.0
6116	Other schools & instruction	2	D	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	D	b	D	D
MODESTO, CA MSA									
61	Educational services	9	1 284	1 247	196	34	14	71.0	10.4
611	Educational services	9	1 284	1 247	196	34	14	71.0	10.4
6116	Other schools & instruction	8	D	D	D	D	a	D	D
REDDING, CA MSA									
61	Educational services	2	D	D	D	D	a	D	D
SACRAMENTO—YOLO, CA CMSA									
61	Educational services	50	D	D	D	D	e	D	D
611	Educational services	50	D	D	D	D	e	D	D
6115	Technical & trade schools	7	7 659	6 954	2 689	573	71	8.1	1.4
61151	Technical & trade schools	7	7 659	6 954	2 689	573	71	8.1	1.4
611513	Apprenticeship training	5	D	D	D	D	b	D	D
6116	Other schools & instruction	30	D	D	D	D	e	D	D
61161	Fine arts schools	4	1 305	1 234	426	94	20	—	37.1
611610	Fine arts schools	4	1 305	1 234	426	94	20	—	37.1
6116102	Art, drama, & music schools	3	D	D	D	D	a	D	D
61169	All other schools & instruction	18	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	16	D	D	D	D	c	D	D
6117	Educational support services	8	D	D	D	D	b	D	D
61171	Educational support services	8	D	D	D	D	b	D	D
611710	Educational support services	8	D	D	D	D	b	D	D
Sacramento, CA PMSA									
61	Educational services	43	23 002	21 710	7 601	1 713	372	9.4	31.1
611	Educational services	43	23 002	21 710	7 601	1 713	372	9.4	31.1
6115	Technical & trade schools	7	7 659	6 954	2 689	573	71	8.1	1.4
61151	Technical & trade schools	7	7 659	6 954	2 689	573	71	8.1	1.4
611513	Apprenticeship training	5	D	D	D	D	b	D	D
6116	Other schools & instruction	24	9 607	9 268	3 787	951	239	14.8	47.0
61161	Fine arts schools	3	D	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	D	a	D	D
61169	All other schools & instruction	17	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	c	D	D
6117	Educational support services	7	3 877	3 565	631	103	45	3.2	17.2
61171	Educational support services	7	3 877	3 565	631	103	45	3.2	17.2
611710	Educational support services	7	3 877	3 565	631	103	45	3.2	17.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SACRAMENTO—YOLO, CA CMSA—Con.									
Yolo, CA PMSA									
61	Educational services	7	D	D	D	D	b	D	D
611	Educational services	7	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	D	a	D	D
SALINAS, CA MSA									
61	Educational services	16	10 542	10 173	3 644	1 005	229	12.4	13.9
611	Educational services	16	10 542	10 173	3 644	1 005	229	12.4	13.9
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	12	9 214	8 952	3 207	862	210	10.3	14.5
61169	All other schools & instruction	5	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	c	D	D
SAN DIEGO, CA MSA									
61	Educational services	71	76 606	65 163	21 824	5 263	1 035	9.9	12.8
611	Educational services	71	76 606	65 163	21 824	5 263	1 035	9.9	12.8
6114	Business schools, & computer & management training ..	6	13 419	9 117	2 717	612	68	20.8	1.4
61143	Professional & management development training	6	13 419	9 117	2 717	612	68	20.8	1.4
611430	Professional & management development training ..	6	13 419	9 117	2 717	612	68	20.8	1.4
6115	Technical & trade schools	14	6 541	5 422	2 505	557	203	—	15.3
61151	Technical & trade schools	14	6 541	5 422	2 505	557	203	—	15.3
611513	Apprenticeship training	8	D	D	D	D	c	D	D
6116	Other schools & instruction	38	38 761	33 088	12 093	3 080	595	8.0	20.4
61161	Fine arts schools	7	1 034	1 082	393	75	21	23.6	76.4
611610	Fine arts schools	7	1 034	1 082	393	75	21	23.6	76.4
61169	All other schools & instruction	23	35 799	30 130	10 718	2 751	422	5.7	19.0
611699	All other miscellaneous schools & instruction	21	D	D	D	D	e	D	D
6117	Educational support services	13	17 885	17 536	4 509	1 014	169	9.7	4.1
61171	Educational support services	13	17 885	17 536	4 509	1 014	169	9.7	4.1
611710	Educational support services	13	17 885	17 536	4 509	1 014	169	9.7	4.1
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA									
61	Educational services	397	237 414	227 601	78 554	17 577	4 145	20.7	21.2
611	Educational services	397	237 414	227 601	78 554	17 577	4 145	20.7	21.2
6114	Business schools, & computer & management training ..	29	40 713	39 771	9 011	2 011	296	26.2	8.7
61142	Computer training	7	D	D	D	D	b	D	D
611420	Computer training	7	D	D	D	D	b	D	D
61143	Professional & management development training	20	34 246	33 803	6 991	1 564	221	22.1	2.5
611430	Professional & management development training ..	20	34 246	33 803	6 991	1 564	221	22.1	2.5
6115	Technical & trade schools	61	38 209	35 242	15 986	3 331	580	21.9	12.3
61151	Technical & trade schools	61	38 209	35 242	15 986	3 331	580	21.9	12.3
611513	Apprenticeship training	33	D	D	D	D	e	D	D
611519	Other trade & technical schools	26	14 972	14 655	9 094	1 699	283	20.9	13.4
6116	Other schools & instruction	268	110 627	106 985	38 576	8 911	2 731	24.2	33.5
61161	Fine arts schools	66	17 366	17 318	6 751	1 525	545	29.2	18.1
611610	Fine arts schools	66	17 366	17 318	6 751	1 525	545	29.2	18.1
6116101	Dance schools (including children's & professionals')	26	5 806	5 823	1 993	483	144	9.2	17.6
6116102	Art, drama, & music schools	40	11 560	11 495	4 758	1 042	401	39.3	18.4
61162	Sports & recreation instruction	34	6 311	6 500	2 498	510	192	81.3	12.4
611620	Sports & recreation instruction	34	6 311	6 500	2 498	510	192	81.3	12.4
61163	Language schools	26	5 091	4 639	1 858	468	548	56.0	17.2
611630	Language schools	26	5 091	4 639	1 858	468	548	56.0	17.2
61169	All other schools & instruction	142	81 859	78 528	27 469	6 408	1 446	16.8	39.4
611691	Exam preparation & tutoring	22	7 242	7 417	2 620	543	273	15.3	57.7
611699	All other miscellaneous schools & instruction	120	74 617	71 111	24 849	5 865	1 173	16.9	37.7
6117	Educational support services	39	47 865	45 603	14 981	3 324	538	7.2	10.5
61171	Educational support services	39	47 865	45 603	14 981	3 324	538	7.2	10.5
611710	Educational support services	39	47 865	45 603	14 981	3 324	538	7.2	10.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.									
Oakland, CA PMSA									
61	Educational services	113	77 074	73 156	25 965	5 991	1 193	26.4	28.2
611	Educational services	113	77 074	73 156	25 965	5 991	1 193	26.4	28.2
6114	Business schools, & computer & management training ..	8	12 607	12 813	3 700	804	108	57.6	2.5
61143	Professional & management development training	5	D	D	D	D	b	D	D
611430	Professional & management development training ..	5	D	D	D	D	b	D	D
6115	Technical & trade schools	23	16 080	15 419	5 182	1 259	188	32.9	7.7
61151	Technical & trade schools	23	16 080	15 419	5 182	1 259	188	32.9	7.7
611513	Apprenticeship training	15	D	D	D	D	c	D	D
6116	Other schools & instruction	71	37 464	36 155	12 630	3 007	794	17.6	51.6
61161	Fine arts schools	11	2 676	2 764	1 065	273	119	24.4	23.4
611610	Fine arts schools	11	2 676	2 764	1 065	273	119	24.4	23.4
6116101	Dance schools (including children's & professionals')	6	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61162	Sports & recreation instruction	10	2 061	2 018	760	145	47	85.7	6.0
611620	Sports & recreation instruction	10	2 061	2 018	760	145	47	85.7	6.0
61163	Language schools	9	2 211	1 904	501	144	145	77.5	18.9
611630	Language schools	9	2 211	1 904	501	144	145	77.5	18.9
61169	All other schools & instruction	41	30 516	29 469	10 304	2 445	483	8.1	59.5
611691	Exam preparation & tutoring	7	3 954	3 753	776	168	87	11.7	79.3
611699	All other miscellaneous schools & instruction	34	26 562	25 716	9 528	2 277	396	7.6	56.5
6117	Educational support services	11	10 923	8 769	4 453	921	103	10.8	7.5
61171	Educational support services	11	10 923	8 769	4 453	921	103	10.8	7.5
611710	Educational support services	11	10 923	8 769	4 453	921	103	10.8	7.5
San Francisco, CA PMSA									
61	Educational services	169	100 910	96 081	29 169	6 880	1 634	13.6	17.9
611	Educational services	169	100 910	96 081	29 169	6 880	1 634	13.6	17.9
6114	Business schools, & computer & management training ..	13	23 693	22 897	4 069	952	142	4.0	5.8
61143	Professional & management development training	10	22 481	21 748	3 632	830	119	1.6	3.3
611430	Professional & management development training ..	10	22 481	21 748	3 632	830	119	1.6	3.3
6115	Technical & trade schools	18	6 111	5 358	1 872	378	145	18.9	49.3
61151	Technical & trade schools	18	6 111	5 358	1 872	378	145	18.9	49.3
611513	Apprenticeship training	9	3 509	2 974	1 090	212	106	3.4	59.0
6116	Other schools & instruction	120	40 131	38 327	14 855	3 607	966	26.4	25.1
61161	Fine arts schools	36	10 197	10 089	3 665	904	309	39.1	16.5
611610	Fine arts schools	36	10 197	10 089	3 665	904	309	39.1	16.5
6116101	Dance schools (including children's & professionals')	12	3 249	3 290	1 181	290	71	6.5	11.6
6116102	Art, drama, & music schools	24	6 948	6 799	2 484	614	238	54.3	18.9
61162	Sports & recreation instruction	7	D	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	D	b	D	D
61169	All other schools & instruction	70	27 187	25 350	9 977	2 423	544	17.7	29.9
611691	Exam preparation & tutoring	11	2 465	2 515	1 324	294	79	3.5	40.5
611699	All other miscellaneous schools & instruction	59	24 722	22 835	8 653	2 129	465	19.1	28.9
6117	Educational support services	18	30 975	29 499	8 373	1 943	381	3.2	11.6
61171	Educational support services	18	30 975	29 499	8 373	1 943	381	3.2	11.6
611710	Educational support services	18	30 975	29 499	8 373	1 943	381	3.2	11.6
San Jose, CA PMSA									
61	Educational services	66	45 041	44 472	18 609	3 705	1 026	27.3	9.3
611	Educational services	66	45 041	44 472	18 609	3 705	1 026	27.3	9.3
6115	Technical & trade schools	12	14 267	12 870	8 310	1 542	216	7.6	—
61151	Technical & trade schools	12	14 267	12 870	8 310	1 542	216	7.6	—
611513	Apprenticeship training	5	5 421	3 946	1 414	316	34	14.5	—
611519	Other trade & technical schools	7	8 846	8 924	6 896	1 226	182	3.4	—
6116	Other schools & instruction	46	25 593	25 025	8 002	1 638	759	31.1	16.3
61161	Fine arts schools	14	3 651	3 617	1 660	286	105	10.2	21.1
611610	Fine arts schools	14	3 651	3 617	1 660	286	105	10.2	21.1
6116101	Dance schools (including children's & professionals')	6	1 189	1 133	384	91	34	27.1	2.0
6116102	Art, drama, & music schools	8	2 462	2 484	1 276	195	71	2.1	30.3
61162	Sports & recreation instruction	9	2 107	2 199	954	187	84	74.6	25.0
611620	Sports & recreation instruction	9	2 107	2 199	954	187	84	74.6	25.0
61169	All other schools & instruction	15	18 418	17 947	4 748	1 009	249	29.9	14.5
611699	All other miscellaneous schools & instruction	13	D	D	D	D	c	D	D
6117	Educational support services	6	D	D	D	D	b	D	D
61171	Educational support services	6	D	D	D	D	b	D	D
611710	Educational support services	6	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.									
Santa Cruz—Watsonville, CA PMSA									
61	Educational services	13	4 803	4 779	1 849	409	111	25.6	67.3
611	Educational services	13	4 803	4 779	1 849	409	111	25.6	67.3
6116	Other schools & instruction	8	3 924	3 985	1 607	343	97	24.0	67.4
61169	All other schools & instruction	6	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	b	D	D
Santa Rosa, CA PMSA									
61	Educational services	28	8 826	8 365	2 704	533	165	15.0	33.3
611	Educational services	28	8 826	8 365	2 704	533	165	15.0	33.3
6115	Technical & trade schools	7	D	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	D	b	D	D
6116	Other schools & instruction	15	2 755	2 745	1 224	257	99	10.8	24.5
61169	All other schools & instruction	8	1 867	1 833	848	195	77	6.1	32.1
6117	Educational support services	3	D	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	D	a	D	D
Vallejo—Fairfield—Napa, CA PMSA									
61	Educational services	8	760	748	258	59	16	48.7	28.0
611	Educational services	8	760	748	258	59	16	48.7	28.0
6116	Other schools & instruction	8	760	748	258	59	16	48.7	28.0
SAN LUIS OBISPO—ATASCADERO—PASO ROBLES, CA MSA									
61	Educational services	3	D	D	D	D	b	D	D
611	Educational services	3	D	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	D	b	D	D
SANTA BARBARA—SANTA MARIA—LOMPOC, CA MSA									
61	Educational services	14	7 832	4 370	1 713	294	107	13.7	1.6
611	Educational services	14	7 832	4 370	1 713	294	107	13.7	1.6
6116	Other schools & instruction	11	D	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	D	b	D	D
611610	Fine arts schools	1	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	1	D	D	D	D	b	D	D
STOCKTON—LODI, CA MSA									
61	Educational services	5	1 633	1 698	771	198	49	9.9	90.1
611	Educational services	5	1 633	1 698	771	198	49	9.9	90.1
6116	Other schools & instruction	4	D	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D
VISALIA—TULARE—PORTERVILLE, CA MSA									
61	Educational services	1	D	D	D	D	a	D	D
AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS									
61	Educational services	26	10 407	9 942	4 387	1 030	260	11.5	18.6
611	Educational services	26	10 407	9 942	4 387	1 030	260	11.5	18.6
6116	Other schools & instruction	19	D	D	D	D	c	D	D
61161	Fine arts schools	3	D	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	D	b	D	D
61169	All other schools & instruction	11	4 393	3 876	2 254	543	99	5.2	9.2
611699	All other miscellaneous schools & instruction	6	D	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALAMEDA COUNTY, CA								
61	Educational services	229	113 504	41 318	9 565	1 855	23.1	9.9
611	Educational services	229	113 504	41 318	9 565	1 855	23.1	9.9
6114	Business schools, & computer & management training	28	20 967	4 911	1 130	121	25.8	2.4
61142	Computer training	14	5 990	2 287	522	65	54.0	3.6
611420	Computer training	14	5 990	2 287	522	65	54.0	3.6
61143	Professional & management development training	12	D	D	D	b	D	D
611430	Professional & management development training	12	D	D	D	b	D	D
6115	Technical & trade schools	43	45 856	20 287	5 082	733	13.4	13.9
61151	Technical & trade schools	43	45 856	20 287	5 082	733	13.4	13.9
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
611512	Flight training	6	D	D	D	c	D	D
611519	Other trade & technical schools	27	31 185	14 005	3 725	451	15.1	5.5
6116	Other schools & instruction	130	36 793	11 507	2 382	807	28.7	11.5
61161	Fine arts schools	32	3 657	1 014	218	160	47.3	5.1
611610	Fine arts schools	32	3 657	1 014	218	160	47.3	5.1
6116101	Dance schools (including children's & professionals)	25	2 957	817	162	132	35.7	5.4
61162	Sports & recreation instruction	26	4 896	1 984	394	169	57.5	.7
611620	Sports & recreation instruction	26	4 896	1 984	394	169	57.5	.7
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
61169	All other schools & instruction	70	D	D	D	e	D	D
611691	Exam preparation & tutoring	23	6 053	1 895	423	198	37.1	25.8
611692	Automobile driving schools	16	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	31	16 638	5 193	1 075	175	15.0	13.2
6117	Educational support services	28	9 888	4 613	971	194	41.3	1.1
61171	Educational support services	28	9 888	4 613	971	194	41.3	1.1
611710	Educational support services	28	9 888	4 613	971	194	41.3	1.1
AMADOR COUNTY, CA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
BUTTE COUNTY, CA								
61	Educational services	22	5 411	1 278	228	104	16.4	2.4
611	Educational services	22	5 411	1 278	228	104	16.4	2.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	16	4 331	908	164	86	14.1	3.0
61169	All other schools & instruction	7	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	3 267	628	114	26	1.3	—
CALAVERAS COUNTY, CA								
61	Educational services	4	634	171	23	23	14.7	85.3
611	Educational services	4	634	171	23	23	14.7	85.3
COLUSA COUNTY, CA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CONTRA COSTA COUNTY, CA								
61	Educational services	137	66 557	20 461	4 529	1 249	21.6	8.9
611	Educational services	137	66 557	20 461	4 529	1 249	21.6	8.9
6114	Business schools, & computer & management training	20	23 167	9 035	1 906	387	18.3	8.3
61142	Computer training	11	14 588	6 007	1 417	313	26.7	—
611420	Computer training	11	14 588	6 007	1 417	313	26.7	—
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	15	6 163	1 911	402	79	14.3	14.9
61151	Technical & trade schools	15	6 163	1 911	402	79	14.3	14.9
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	86	16 608	5 101	1 150	625	48.6	15.2
61161	Fine arts schools	19	2 294	470	121	70	29.8	18.0
611610	Fine arts schools	19	2 294	470	121	70	29.8	18.0
6116101	Dance schools (including children's & professionals)	16	2 042	379	94	58	24.2	20.2
61162	Sports & recreation instruction	25	5 149	1 548	310	170	69.7	7.7
611620	Sports & recreation instruction	25	5 149	1 548	310	170	69.7	7.7
61169	All other schools & instruction	38	D	D	D	e	D	D
611691	Exam preparation & tutoring	15	3 390	1 254	296	188	26.0	3.0
611692	Automobile driving schools	9	D	D	D	b	D	D
6117	Educational support services	16	20 619	4 414	1 071	158	5.8	2.6
61171	Educational support services	16	20 619	4 414	1 071	158	5.8	2.6
611710	Educational support services	16	20 619	4 414	1 071	158	5.8	2.6
DEL NORTE COUNTY, CA								
61	Educational services	2	D	D	D	a	D	D
EL DORADO COUNTY, CA								
61	Educational services	21	10 302	3 396	584	157	35.2	3.6
611	Educational services	21	10 302	3 396	584	157	35.2	3.6
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6116	Other schools & instruction	16	2 726	833	118	88	65.3	13.8
61162	Sports & recreation instruction	8	1 751	589	89	52	56.3	21.4
611620	Sports & recreation instruction	8	1 751	589	89	52	56.3	21.4
FRESNO COUNTY, CA								
61	Educational services	77	24 825	8 525	2 064	588	34.1	10.3
611	Educational services	77	24 825	8 525	2 064	588	34.1	10.3
6114	Business schools, & computer & management training	13	5 943	2 216	542	108	49.9	—
6115	Technical & trade schools	16	D	D	D	c	D	D
61151	Technical & trade schools	16	D	D	D	c	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	11	D	D	D	c	D	D
6116	Other schools & instruction	42	D	D	D	e	D	D
61161	Fine arts schools	18	D	D	D	c	D	D
611610	Fine arts schools	18	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	16	D	D	D	c	D	D
61163	Language schools	1	D	D	D	b	D	D
611630	Language schools	1	D	D	D	b	D	D
61169	All other schools & instruction	18	D	D	D	b	D	D
611692	Automobile driving schools	3	D	D	D	b	D	D
HUMBOLDT COUNTY, CA								
61	Educational services	15	3 539	668	154	99	85.4	—
611	Educational services	15	3 539	668	154	99	85.4	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
IMPERIAL COUNTY, CA								
61	Educational services	7	381	146	34	30	41.5	24.1
611	Educational services	7	381	146	34	30	41.5	24.1
INYO COUNTY, CA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KERN COUNTY, CA								
61	Educational services	57	23 021	5 528	1 469	405	15.5	19.4
611	Educational services	57	23 021	5 528	1 469	405	15.5	19.4
6114	Business schools, & computer & management training	3	D	D	D	c	D	D
6115	Technical & trade schools	12	12 330	1 990	499	72	5.3	5.4
61151	Technical & trade schools	12	12 330	1 990	499	72	5.3	5.4
611511	Cosmetology & barber schools	3	743	193	50	15	D	—
611512	Flight training	3	D	D	D	b	D	D
6116	Other schools & instruction	39	D	D	D	c	D	D
61161	Fine arts schools	15	1 218	263	73	78	34.5	31.5
611610	Fine arts schools	15	1 218	263	73	78	34.5	31.5
6116101	Dance schools (including children's & professionals)	14	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 238	460	104	66	93.9	6.1
611620	Sports & recreation instruction	8	1 238	460	104	66	93.9	6.1
61169	All other schools & instruction	16	D	D	D	b	D	D
611692	Automobile driving schools	7	D	D	D	b	D	D
KINGS COUNTY, CA								
61	Educational services	5	516	109	26	21	68.2	4.1
611	Educational services	5	516	109	26	21	68.2	4.1
LAKE COUNTY, CA								
61	Educational services	2	D	D	D	a	D	D
LASSEN COUNTY, CA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
LOS ANGELES COUNTY, CA								
61	Educational services	1 210	669 408	222 551	47 487	10 869	24.9	14.5
611	Educational services	1 210	669 408	222 551	47 487	10 869	24.9	14.5
6114	Business schools, & computer & management training	178	180 026	66 687	14 203	1 823	15.7	19.2
61141	Business & secretarial schools	23	18 022	8 475	1 990	365	19.8	14.8
611410	Business & secretarial schools	23	18 022	8 475	1 990	365	19.8	14.8
61142	Computer training	87	122 272	46 282	9 327	1 062	12.6	24.1
611420	Computer training	87	122 272	46 282	9 327	1 062	12.6	24.1
61143	Professional & management development training	68	39 732	11 930	2 886	396	23.6	6.2
611430	Professional & management development training	68	39 732	11 930	2 886	396	23.6	6.2
6115	Technical & trade schools	199	143 987	47 196	10 465	2 127	14.9	11.6
61151	Technical & trade schools	199	143 987	47 196	10 465	2 127	14.9	11.6
611511	Cosmetology & barber schools	63	D	D	D	e	D	D
611512	Flight training	26	23 308	6 756	1 336	271	17.5	25.8
611513	Apprenticeship training	9	D	D	D	c	D	D
611519	Other trade & technical schools	101	96 121	32 091	7 010	1 356	12.9	7.6
6116	Other schools & instruction	730	296 957	90 074	18 908	6 198	30.4	14.1
61161	Fine arts schools	188	55 569	19 263	4 260	1 223	24.6	13.9
611610	Fine arts schools	188	55 569	19 263	4 260	1 223	24.6	13.9
6116101	Dance schools (including children's & professionals)	96	22 243	6 449	1 339	606	26.6	17.2
6116102	Art, drama, & music schools	92	33 326	12 814	2 921	617	23.3	11.8
61162	Sports & recreation instruction	121	41 746	11 708	2 091	749	44.6	22.4
611620	Sports & recreation instruction	121	41 746	11 708	2 091	749	44.6	22.4
61163	Language schools	47	39 467	9 539	2 082	611	19.3	1.1
611630	Language schools	47	39 467	9 539	2 082	611	19.3	1.1
61169	All other schools & instruction	374	160 175	49 564	10 475	3 615	31.4	15.2
611691	Exam preparation & tutoring	148	49 060	16 432	3 526	1 582	37.6	18.9
611692	Automobile driving schools	75	20 030	8 426	1 972	692	59.2	12.1
611699	All other miscellaneous schools & instruction	151	91 085	24 706	4 977	1 341	21.9	13.9
6117	Educational support services	103	48 438	18 594	3 911	721	55.6	8.0
61171	Educational support services	103	48 438	18 594	3 911	721	55.6	8.0
611710	Educational support services	103	48 438	18 594	3 911	721	55.6	8.0
MADERA COUNTY, CA								
61	Educational services	7	1 422	271	44	23	78.9	—
611	Educational services	7	1 422	271	44	23	78.9	—
6116	Other schools & instruction	6	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MARIN COUNTY, CA								
61	Educational services	85	47 604	15 426	2 856	505	21.7	4.3
611	Educational services	85	47 604	15 426	2 856	505	21.7	4.3
6114	Business schools, & computer & management training	20	11 836	2 755	458	60	24.7	7.0
61143	Professional & management development training	17	D	D	D	b	D	D
611430	Professional & management development training	17	D	D	D	b	D	D
6115	Technical & trade schools	6	6 502	3 209	792	81	2.0	4.4
61151	Technical & trade schools	6	6 502	3 209	792	81	2.0	4.4
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611519	Other trade & technical schools	2	D	D	D	b	D	D
6116	Other schools & instruction	52	23 874	7 858	1 267	328	22.2	3.8
61161	Fine arts schools	9	1 679	517	121	30	40.0	13.9
611610	Fine arts schools	9	1 679	517	121	30	40.0	13.9
6116102	Art, drama, & music schools	4	1 033	442	104	15	25.1	—
61162	Sports & recreation instruction	19	4 092	687	124	65	66.1	1.0
611620	Sports & recreation instruction	19	4 092	687	124	65	66.1	1.0
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
61169	All other schools & instruction	22	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	13 800	5 679	775	161	5.6	4.6
6117	Educational support services	7	5 392	1 604	339	36	36.7	.4
61171	Educational support services	7	5 392	1 604	339	36	36.7	.4
611710	Educational support services	7	5 392	1 604	339	36	36.7	.4
MARIPOSA COUNTY, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MENDOCINO COUNTY, CA								
61	Educational services	8	728	74	20	11	87.4	—
611	Educational services	8	728	74	20	11	87.4	—
MERCED COUNTY, CA								
61	Educational services	9	1 842	413	91	37	75.6	—
611	Educational services	9	1 842	413	91	37	75.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
MONTEREY COUNTY, CA								
61	Educational services	35	16 611	6 818	1 511	166	74.1	3.0
611	Educational services	35	16 611	6 818	1 511	166	74.1	3.0
6114	Business schools, & computer & management training	8	4 570	1 421	223	46	23.8	—
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	2 262	510	108	63	94.3	—
61162	Sports & recreation instruction	6	1 329	259	53	29	100.0	—
611620	Sports & recreation instruction	6	1 329	259	53	29	100.0	—
6117	Educational support services	9	D	D	D	b	D	D
61171	Educational support services	9	D	D	D	b	D	D
611710	Educational support services	9	D	D	D	b	D	D
NAPA COUNTY, CA								
61	Educational services	24	20 589	6 652	1 679	250	15.6	—
611	Educational services	24	20 589	6 652	1 679	250	15.6	—
6115	Technical & trade schools	3	D	D	D	c	D	D
61151	Technical & trade schools	3	D	D	D	c	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611512	Flight training	1	D	D	D	c	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEVADA COUNTY, CA								
61	Educational services	12	2 723	871	215	45	47.2	23.4
611	Educational services	12	2 723	871	215	45	47.2	23.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	1 479	292	53	26	65.3	34.7
61162	Sports & recreation instruction	5	1 170	197	37	17	56.2	43.8
611620	Sports & recreation instruction	5	1 170	197	37	17	56.2	43.8
ORANGE COUNTY, CA								
61	Educational services	463	294 094	107 133	23 250	5 141	27.1	15.2
611	Educational services	463	294 094	107 133	23 250	5 141	27.1	15.2
6114	Business schools, & computer & management training	91	139 115	55 768	11 176	1 373	14.2	13.4
61141	Business & secretarial schools	10	19 104	4 686	1 134	209	21.0	59.1
611410	Business & secretarial schools	10	19 104	4 686	1 134	209	21.0	59.1
61142	Computer training	44	73 170	38 057	7 544	865	8.4	3.4
611420	Computer training	44	73 170	38 057	7 544	865	8.4	3.4
61143	Professional & management development training	37	46 841	13 025	2 498	299	20.6	10.4
611430	Professional & management development training	37	46 841	13 025	2 498	299	20.6	10.4
6115	Technical & trade schools	79	63 778	23 422	5 242	1 371	26.8	26.6
61151	Technical & trade schools	79	63 778	23 422	5 242	1 371	26.8	26.6
611511	Cosmetology & barber schools	21	D	D	D	e	D	D
611512	Flight training	13	15 262	3 607	663	172	35.7	31.4
611519	Other trade & technical schools	43	40 183	17 411	3 948	907	25.5	21.9
6116	Other schools & instruction	247	71 589	21 496	4 999	2 230	36.7	11.1
61161	Fine arts schools	63	15 902	5 456	1 177	845	41.3	11.8
611610	Fine arts schools	63	15 902	5 456	1 177	845	41.3	11.8
6116101	Dance schools (including children's & professionals)	42	7 954	2 664	620	399	35.0	2.7
6116102	Art, drama, & music schools	21	7 948	2 792	557	446	47.6	20.9
61162	Sports & recreation instruction	62	14 016	3 968	923	414	39.2	15.0
611620	Sports & recreation instruction	62	14 016	3 968	923	414	39.2	15.0
61163	Language schools	11	D	D	D	c	D	D
611630	Language schools	11	D	D	D	c	D	D
61169	All other schools & instruction	111	D	D	D	f	D	D
611691	Exam preparation & tutoring	55	12 343	4 006	949	386	35.6	11.0
611692	Automobile driving schools	15	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	41	20 499	6 046	1 431	399	27.5	6.5
6117	Educational support services	46	19 612	6 447	1 833	167	83.7	5.7
61171	Educational support services	46	19 612	6 447	1 833	167	83.7	5.7
611710	Educational support services	46	19 612	6 447	1 833	167	83.7	5.7
PLACER COUNTY, CA								
61	Educational services	48	17 861	6 176	1 206	350	43.2	6.5
611	Educational services	48	17 861	6 176	1 206	350	43.2	6.5
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
6116	Other schools & instruction	31	6 874	2 770	611	236	39.7	12.9
61161	Fine arts schools	7	1 476	725	139	58	19.2	13.3
611610	Fine arts schools	7	1 476	725	139	58	19.2	13.3
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61162	Sports & recreation instruction	12	2 516	792	173	134	54.7	20.8
611620	Sports & recreation instruction	12	2 516	792	173	134	54.7	20.8
61169	All other schools & instruction	11	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	b	D	D
RIVERSIDE COUNTY, CA								
61	Educational services	119	36 777	12 249	2 556	659	31.0	22.8
611	Educational services	119	36 777	12 249	2 556	659	31.0	22.8
6114	Business schools, & computer & management training	15	6 342	3 260	656	100	20.5	5.5
6115	Technical & trade schools	27	12 077	3 674	748	136	11.9	44.9
61151	Technical & trade schools	27	12 077	3 674	748	136	11.9	44.9
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
611519	Other trade & technical schools	15	D	D	D	b	D	D
6116	Other schools & instruction	66	16 582	4 764	1 035	403	46.2	12.9
61161	Fine arts schools	13	1 754	441	100	59	82.9	3.1
611610	Fine arts schools	13	1 754	441	100	59	82.9	3.1
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	25	7 129	1 418	303	146	33.8	22.8
611620	Sports & recreation instruction	25	7 129	1 418	303	146	33.8	22.8
61169	All other schools & instruction	27	D	D	D	c	D	D
611691	Exam preparation & tutoring	9	D	D	D	b	D	D
611692	Automobile driving schools	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	12	3 270	1 638	361	85	34.4	5.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SACRAMENTO COUNTY, CA								
61	Educational services	173	90 569	33 907	8 142	1 581	20.7	10.7
611	Educational services	173	90 569	33 907	8 142	1 581	20.7	10.7
6114	Business schools, & computer & management training	31	20 916	7 877	1 951	296	15.9	3.1
61142	Computer training	16	17 651	6 987	1 728	266	10.5	3.6
611420	Computer training	16	17 651	6 987	1 728	266	10.5	3.6
6115	Technical & trade schools	34	26 190	9 891	2 451	381	14.2	15.8
61151	Technical & trade schools	34	26 190	9 891	2 451	381	14.2	15.8
611511	Cosmetology & barber schools	5	1 864	831	208	41	—	—
611519	Other trade & technical schools	25	D	D	D	e	D	D
6116	Other schools & instruction	84	31 883	10 849	2 596	673	17.8	4.9
61161	Fine arts schools	16	2 609	819	186	124	46.6	—
611610	Fine arts schools	16	2 609	819	186	124	46.6	—
6116101	Dance schools (including children's & professionals)	14	D	D	D	c	D	D
61162	Sports & recreation instruction	21	4 042	1 521	353	145	44.8	3.8
611620	Sports & recreation instruction	21	4 042	1 521	353	145	44.8	3.8
61163	Language schools	1	D	D	D	b	D	D
611630	Language schools	1	D	D	D	b	D	D
61169	All other schools & instruction	46	D	D	D	e	D	D
611691	Exam preparation & tutoring	13	D	D	D	b	D	D
611692	Automobile driving schools	10	1 360	568	97	34	22.2	32.0
611699	All other miscellaneous schools & instruction	23	D	D	D	e	D	D
6117	Educational support services	24	11 580	5 290	1 144	231	52.1	28.5
61171	Educational support services	24	11 580	5 290	1 144	231	52.1	28.5
611710	Educational support services	24	11 580	5 290	1 144	231	52.1	28.5
SAN BENITO COUNTY, CA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SAN BERNARDINO COUNTY, CA								
61	Educational services	137	52 529	18 521	4 261	1 117	23.3	13.8
611	Educational services	137	52 529	18 521	4 261	1 117	23.3	13.8
6114	Business schools, & computer & management training	21	8 117	3 614	781	218	41.3	12.1
61142	Computer training	15	7 307	3 392	727	187	40.1	12.5
611420	Computer training	15	7 307	3 392	727	187	40.1	12.5
6115	Technical & trade schools	42	32 066	11 223	2 614	453	13.0	11.0
61151	Technical & trade schools	42	32 066	11 223	2 614	453	13.0	11.0
611511	Cosmetology & barber schools	11	2 680	925	199	46	.1	5.0
611512	Flight training	8	4 800	1 168	253	69	38.3	9.8
611519	Other trade & technical schools	23	24 586	9 130	2 162	338	9.4	11.9
6116	Other schools & instruction	63	11 241	3 291	782	431	38.6	23.3
61161	Fine arts schools	19	2 535	698	161	102	27.5	29.8
611610	Fine arts schools	19	2 535	698	161	102	27.5	29.8
6116101	Dance schools (including children's & professionals)	16	D	D	D	b	D	D
61162	Sports & recreation instruction	17	2 983	855	187	116	76.3	8.5
611620	Sports & recreation instruction	17	2 983	855	187	116	76.3	8.5
61169	All other schools & instruction	27	5 723	1 738	434	213	23.9	28.1
611699	All other miscellaneous schools & instruction	11	3 182	887	239	90	8.3	32.8
SAN DIEGO COUNTY, CA								
61	Educational services	403	310 322	95 928	20 346	3 807	14.6	12.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN DIEGO COUNTY, CA—Con.								
61	Educational services—Con.							
611	Educational services	403	310 322	95 928	20 346	3 807	14.6	12.4
6114	Business schools, & computer & management training	75	146 161	43 908	8 913	1 136	4.3	11.3
61141	Business & secretarial schools	11	11 520	5 282	1 291	237	6.4	44.9
611410	Business & secretarial schools	11	11 520	5 282	1 291	237	6.4	44.9
61142	Computer training	28	34 344	15 896	3 643	516	5.6	16.6
611420	Computer training	28	34 344	15 896	3 643	516	5.6	16.6
61143	Professional & management development training	36	100 297	22 730	3 979	383	3.7	5.6
611430	Professional & management development training	36	100 297	22 730	3 979	383	3.7	5.6
6115	Technical & trade schools	72	75 269	22 841	5 124	976	22.3	11.8
61151	Technical & trade schools	72	75 269	22 841	5 124	976	22.3	11.8
611511	Cosmetology & barber schools	15	D	D	D	b	D	D
611512	Flight training	19	21 698	5 778	1 024	261	26.3	32.2
611519	Other trade & technical schools	36	48 316	15 344	3 671	613	20.3	2.0
6116	Other schools & instruction	217	71 078	20 859	5 057	1 526	26.2	11.4
61161	Fine arts schools	47	7 044	2 092	520	254	32.0	22.1
611610	Fine arts schools	47	7 044	2 092	520	254	32.0	22.1
6116101	Dance schools (including children's & professionals)	35	5 131	1 522	366	209	27.8	9.2
6116102	Art, drama, & music schools	12	1 913	570	154	45	43.3	56.7
61162	Sports & recreation instruction	54	15 852	4 800	869	279	32.0	29.8
611620	Sports & recreation instruction	54	15 852	4 800	869	279	32.0	29.8
61163	Language schools	20	15 955	4 693	898	266	11.9	2.9
611630	Language schools	20	15 955	4 693	898	266	11.9	2.9
61169	All other schools & instruction	96	32 227	9 274	2 770	727	29.2	4.3
611691	Exam preparation & tutoring	33	7 901	2 311	626	237	30.9	3.6
611692	Automobile driving schools	15	3 041	1 028	162	66	46.9	18.8
611699	All other miscellaneous schools & instruction	48	21 285	5 935	1 982	424	26.0	2.4
6117	Educational support services	39	17 814	8 320	1 252	169	20.6	28.2
61171	Educational support services	39	17 814	8 320	1 252	169	20.6	28.2
611710	Educational support services	39	17 814	8 320	1 252	169	20.6	28.2
SAN FRANCISCO COUNTY, CA								
61	Educational services	200	151 920	47 470	10 984	2 208	19.8	18.7
611	Educational services	200	151 920	47 470	10 984	2 208	19.8	18.7
6114	Business schools, & computer & management training	41	48 225	16 266	4 109	981	10.5	19.7
61142	Computer training	17	28 456	10 564	2 656	382	9.0	20.4
611420	Computer training	17	28 456	10 564	2 656	382	9.0	20.4
61143	Professional & management development training	20	D	D	D	f	D	D
611430	Professional & management development training	20	D	D	D	f	D	D
6115	Technical & trade schools	27	19 152	6 716	1 314	232	7.9	53.8
61151	Technical & trade schools	27	19 152	6 716	1 314	232	7.9	53.8
611511	Cosmetology & barber schools	7	1 916	571	151	36	10.9	8.5
611512	Flight training	2	D	D	D	b	D	D
611519	Other trade & technical schools	16	D	D	D	c	D	D
6116	Other schools & instruction	115	80 059	22 909	5 250	949	26.9	9.6
61161	Fine arts schools	24	4 684	1 529	329	122	40.8	17.4
611610	Fine arts schools	24	4 684	1 529	329	122	40.8	17.4
6116101	Dance schools (including children's & professionals)	10	2 191	748	167	84	25.7	8.0
6116102	Art, drama, & music schools	14	2 493	781	162	38	54.0	25.6
61162	Sports & recreation instruction	14	3 094	1 032	237	44	50.6	5.2
611620	Sports & recreation instruction	14	3 094	1 032	237	44	50.6	5.2
61163	Language schools	19	26 974	7 304	1 763	372	4.4	4.5
611630	Language schools	19	26 974	7 304	1 763	372	4.4	4.5
61169	All other schools & instruction	58	45 307	13 044	2 921	411	37.3	12.1
611691	Exam preparation & tutoring	17	7 866	2 112	470	140	13.1	40.9
611692	Automobile driving schools	13	1 065	407	69	37	97.3	2.7
611699	All other miscellaneous schools & instruction	28	36 376	10 525	2 382	234	40.7	6.2
6117	Educational support services	17	4 484	1 579	311	46	43.8	20.5
61171	Educational support services	17	4 484	1 579	311	46	43.8	20.5
611710	Educational support services	17	4 484	1 579	311	46	43.8	20.5
SAN JOAQUIN COUNTY, CA								
61	Educational services	40	8 980	3 419	845	204	33.8	24.6
611	Educational services	40	8 980	3 419	845	204	33.8	24.6
6114	Business schools, & computer & management training	5	3 125	1 412	352	60	22.6	—
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	28	4 203	1 326	320	117	44.6	48.9
61169	All other schools & instruction	16	D	D	D	b	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN LUIS OBISPO COUNTY, CA								
61	Educational services	41	6 499	1 643	381	143	67.7	16.0
611	Educational services	41	6 499	1 643	381	143	67.7	16.0
6115	Technical & trade schools	6	1 755	437	109	23	46.8	46.5
61151	Technical & trade schools	6	1 755	437	109	23	46.8	46.5
6116	Other schools & instruction	25	2 985	554	115	74	98.6	.8
61162	Sports & recreation instruction	8	1 229	166	28	26	100.0	—
611620	Sports & recreation instruction	8	1 229	166	28	26	100.0	—
SAN MATEO COUNTY, CA								
61	Educational services	101	53 025	16 603	3 628	672	20.7	29.0
611	Educational services	101	53 025	16 603	3 628	672	20.7	29.0
6114	Business schools, & computer & management training	22	7 831	3 452	773	85	45.9	32.4
61143	Professional & management development training	12	D	D	D	b	D	D
611430	Professional & management development training	12	D	D	D	b	D	D
6115	Technical & trade schools	10	3 004	984	274	68	4.9	14.7
61151	Technical & trade schools	10	3 004	984	274	68	4.9	14.7
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	59	18 191	4 916	1 155	372	35.3	4.4
61161	Fine arts schools	15	2 729	824	173	76	43.8	8.8
611610	Fine arts schools	15	2 729	824	173	76	43.8	8.8
6116101	Dance schools (including children's & professionals')	12	2 637	784	164	69	43.1	9.1
61162	Sports & recreation instruction	17	5 877	1 459	236	95	33.7	7.7
611620	Sports & recreation instruction	17	5 877	1 459	236	95	33.7	7.7
61169	All other schools & instruction	24	D	D	D	c	D	D
611691	Exam preparation & tutoring	11	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	11	5 613	1 176	405	76	30.9	2.0
6117	Educational support services	10	23 999	7 251	1 426	147	3.3	48.3
61171	Educational support services	10	23 999	7 251	1 426	147	3.3	48.3
611710	Educational support services	10	23 999	7 251	1 426	147	3.3	48.3
SANTA BARBARA COUNTY, CA								
61	Educational services	61	27 263	7 867	1 551	464	24.8	6.0
611	Educational services	61	27 263	7 867	1 551	464	24.8	6.0
6114	Business schools, & computer & management training	13	7 717	2 801	639	109	18.0	2.0
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
6115	Technical & trade schools	12	2 616	946	205	59	78.4	—
61151	Technical & trade schools	12	2 616	946	205	59	78.4	—
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	31	14 439	3 632	626	279	14.4	9.5
61161	Fine arts schools	8	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	6	D	D	D	b	D	D
61162	Sports & recreation instruction	11	1 734	544	109	59	67.0	19.7
611620	Sports & recreation instruction	11	1 734	544	109	59	67.0	19.7
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	c	D	D
611692	Automobile driving schools	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	a	D	D
6117	Educational support services	5	2 491	488	81	17	50.0	4.4
61171	Educational support services	5	2 491	488	81	17	50.0	4.4
611710	Educational support services	5	2 491	488	81	17	50.0	4.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SANTA CLARA COUNTY, CA								
61	Educational services	324	163 570	54 858	11 431	2 683	20.6	15.4
611	Educational services	324	163 570	54 858	11 431	2 683	20.6	15.4
6114	Business schools, & computer & management training	75	81 192	26 580	5 285	645	12.0	17.6
61142	Computer training	45	49 596	18 102	3 684	482	8.2	20.1
611420	Computer training	45	49 596	18 102	3 684	482	8.2	20.1
61143	Professional & management development training	27	D	D	D	c	D	D
611430	Professional & management development training	27	D	D	D	c	D	D
6115	Technical & trade schools	38	21 183	7 345	1 698	299	26.6	7.9
61151	Technical & trade schools	38	21 183	7 345	1 698	299	26.6	7.9
611511	Cosmetology & barber schools	9	1 370	434	117	41	39.5	—
611512	Flight training	7	4 381	1 368	262	97	91.2	1.0
611519	Other trade & technical schools	18	14 573	5 136	1 223	146	5.0	7.9
6116	Other schools & instruction	193	54 952	18 472	3 910	1 667	28.7	11.5
61161	Fine arts schools	35	7 693	2 460	559	548	41.5	4.0
611610	Fine arts schools	35	7 693	2 460	559	548	41.5	4.0
6116101	Dance schools (including children's & professionals)	24	5 624	2 047	466	493	24.7	2.9
6116102	Art, drama, & music schools	11	2 069	413	93	55	87.0	7.0
61162	Sports & recreation instruction	53	12 212	4 598	860	315	34.4	9.5
611620	Sports & recreation instruction	53	12 212	4 598	860	315	34.4	9.5
61163	Language schools	16	5 274	2 134	605	224	20.5	7.9
611630	Language schools	16	5 274	2 134	605	224	20.5	7.9
61169	All other schools & instruction	89	29 773	9 280	1 886	580	24.6	14.9
611691	Exam preparation & tutoring	37	9 920	2 728	581	245	35.4	5.7
611692	Automobile driving schools	16	2 140	749	134	59	68.8	12.1
611699	All other miscellaneous schools & instruction	36	17 713	5 803	1 171	276	13.2	20.4
6117	Educational support services	18	6 243	2 461	538	72	39.9	46.5
61171	Educational support services	18	6 243	2 461	538	72	39.9	46.5
611710	Educational support services	18	6 243	2 461	538	72	39.9	46.5
SANTA CRUZ COUNTY, CA								
61	Educational services	43	11 643	4 013	811	272	27.5	15.4
611	Educational services	43	11 643	4 013	811	272	27.5	15.4
6114	Business schools, & computer & management training	12	4 977	1 994	412	34	16.2	16.0
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	6	2 024	600	111	151	18.6	—
61151	Technical & trade schools	6	2 024	600	111	151	18.6	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	20	4 104	1 254	244	73	36.3	24.3
61169	All other schools & instruction	9	2 726	1 008	206	37	40.5	27.2
SHASTA COUNTY, CA								
61	Educational services	18	3 482	1 056	243	98	61.2	26.9
611	Educational services	18	3 482	1 056	243	98	61.2	26.9
6115	Technical & trade schools	5	1 350	267	68	21	28.3	41.0
61151	Technical & trade schools	5	1 350	267	68	21	28.3	41.0
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
SISKIYOU COUNTY, CA								
61	Educational services	2	D	D	D	a	D	D
SOLANO COUNTY, CA								
61	Educational services	41	20 482	4 990	1 229	203	13.1	7.7
611	Educational services	41	20 482	4 990	1 229	203	13.1	7.7
6115	Technical & trade schools	11	D	D	D	b	D	D
61151	Technical & trade schools	11	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	23	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SONOMA COUNTY, CA								
61	Educational services	67	17 868	4 925	1 160	338	40.3	10.4
611	Educational services	67	17 868	4 925	1 160	338	40.3	10.4
6114	Business schools, & computer & management training	13	4 993	1 312	296	51	44.3	5.0
61143	Professional & management development training	11	D	D	D	b	D	D
611430	Professional & management development training	11	D	D	D	b	D	D
6115	Technical & trade schools	6	1 583	307	65	23	65.6	.3
61151	Technical & trade schools	6	1 583	307	65	23	65.6	.3
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	41	10 273	2 907	676	253	31.8	13.6
61161	Fine arts schools	7	1 178	277	67	41	22.3	17.1
611610	Fine arts schools	7	1 178	277	67	41	22.3	17.1
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61162	Sports & recreation instruction	12	4 819	1 418	319	85	18.0	1.7
611620	Sports & recreation instruction	12	4 819	1 418	319	85	18.0	1.7
61169	All other schools & instruction	21	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
STANISLAUS COUNTY, CA								
61	Educational services	50	12 676	4 184	1 019	330	29.9	25.0
611	Educational services	50	12 676	4 184	1 019	330	29.9	25.0
6114	Business schools, & computer & management training	5	3 455	1 445	386	64	1.4	66.4
6115	Technical & trade schools	13	5 394	1 487	337	81	32.0	1.4
61151	Technical & trade schools	13	5 394	1 487	337	81	32.0	1.4
611511	Cosmetology & barber schools	3	968	425	88	25	—	—
611519	Other trade & technical schools	8	D	D	D	b	D	D
6116	Other schools & instruction	28	3 400	1 098	260	178	46.6	23.6
61161	Fine arts schools	9	943	195	54	45	48.1	8.7
611610	Fine arts schools	9	943	195	54	45	48.1	8.7
6116101	Dance schools (including children's & professionals)	9	943	195	54	45	48.1	8.7
61169	All other schools & instruction	13	1 771	750	156	96	42.5	30.8
SUTTER COUNTY, CA								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
TEHAMA COUNTY, CA								
61	Educational services	2	D	D	D	a	D	D
TULARE COUNTY, CA								
61	Educational services	22	9 093	3 399	726	260	48.9	11.8
611	Educational services	22	9 093	3 399	726	260	48.9	11.8
6114	Business schools, & computer & management training	4	4 069	1 925	394	103	89.6	10.4
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	3 196	899	183	118	25.1	13.6
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
TUOLUMNE COUNTY, CA								
61	Educational services	7	3 996	1 259	288	62	9.2	3.9
611	Educational services	7	3 996	1 259	288	62	9.2	3.9
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VENTURA COUNTY, CA								
61	Educational services	93	27 767	8 566	1 579	563	55.6	3.2
611	Educational services	93	27 767	8 566	1 579	563	55.6	3.2
6114	Business schools, & computer & management training	12	4 958	1 754	143	60	37.4	.5
61142	Computer training	7	3 500	1 461	128	54	12.0	—
611420	Computer training	7	3 500	1 461	128	54	12.0	—
6115	Technical & trade schools	16	8 272	2 744	641	140	32.4	—
61151	Technical & trade schools	16	8 272	2 744	641	140	32.4	—
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611512	Flight training	2	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	b	D	D
6116	Other schools & instruction	58	12 950	3 604	704	336	76.9	1.7
61161	Fine arts schools	13	1 433	396	97	54	86.2	—
611610	Fine arts schools	13	1 433	396	97	54	86.2	—
6116101	Dance schools (including children's & professionals)	9	793	131	32	29	90.9	—
61162	Sports & recreation instruction	23	4 931	1 435	279	104	68.7	3.3
611620	Sports & recreation instruction	23	4 931	1 435	279	104	68.7	3.3
61169	All other schools & instruction	22	6 586	1 773	328	178	81.0	.9
611691	Exam preparation & tutoring	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	10	4 089	1 269	254	102	84.6	—
YOLO COUNTY, CA								
61	Educational services	27	7 606	1 363	312	144	50.6	8.0
611	Educational services	27	7 606	1 363	312	144	50.6	8.0
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	20	D	D	D	c	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
YUBA COUNTY, CA								
61	Educational services	1	D	D	D	a	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AGOURA HILLS, CA								
61	Educational services	16	5 336	1 454	237	72	59.4	1.6
611	Educational services	16	5 336	1 454	237	72	59.4	1.6
6116	Other schools & instruction	10	3 172	1 019	123	58	49.1	.7
61162	Sports & recreation instruction	4	1 492	476	56	14	25.4	—
611620	Sports & recreation instruction	4	1 492	476	56	14	25.4	—
61169	All other schools & instruction	3	D	D	D	b	D	D
ALAMEDA, CA								
61	Educational services	9	1 906	670	157	61	47.6	13.9
611	Educational services	9	1 906	670	157	61	47.6	13.9
6115	Technical & trade schools	3	779	287	76	14	D	33.9
61151	Technical & trade schools	3	779	287	76	14	D	33.9
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ALHAMBRA, CA								
61	Educational services	11	5 630	2 764	452	123	16.9	6.9
611	Educational services	11	5 630	2 764	452	123	16.9	6.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	4 524	2 312	368	110	1.6	8.6
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANAHEIM, CA								
61	Educational services	45	25 554	9 314	2 330	495	14.4	9.2
611	Educational services	45	25 554	9 314	2 330	495	14.4	9.2
6114	Business schools, & computer & management training	10	13 094	4 176	1 077	171	1.6	15.5
61141	Business & secretarial schools	3	5 593	2 032	480	97	—	34.2
611410	Business & secretarial schools	3	5 593	2 032	480	97	—	34.2
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	8	6 852	3 089	798	154	13.3	—
61151	Technical & trade schools	8	6 852	3 089	798	154	13.3	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	6	D	D	D	c	D	D
6116	Other schools & instruction	20	4 803	1 653	391	144	43.3	1.5
61161	Fine arts schools	4	1 386	519	116	26	10.0	—
611610	Fine arts schools	4	1 386	519	116	26	10.0	—
61169	All other schools & instruction	13	3 074	1 074	264	107	52.0	2.4
ANDERSON, CA								
61	Educational services	1	D	D	D	a	D	D
ANTIOCH, CA								
61	Educational services	7	855	247	63	23	84.2	15.8
611	Educational services	7	855	247	63	23	84.2	15.8
APPLE VALLEY, CA								
61	Educational services	3	354	163	38	11	D	—
611	Educational services	3	354	163	38	11	D	—
ARCADIA, CA								
61	Educational services	15	4 329	1 337	275	114	55.7	4.9
611	Educational services	15	4 329	1 337	275	114	55.7	4.9
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	11	1 729	543	120	73	71.1	7.1
ARCATA, CA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
ARROYO GRANDE, CA								
61	Educational services	3	398	135	20	9	100.0	—
611	Educational services	3	398	135	20	9	100.0	—
ARTESIA, CA								
61	Educational services	4	1 423	723	150	37	26.1	2.9
611	Educational services	4	1 423	723	150	37	26.1	2.9
ARVIN, CA								
61	Educational services	1	D	D	D	a	D	D
ATASCADERO, CA								
61	Educational services	6	789	141	24	9	75.0	25.0
611	Educational services	6	789	141	24	9	75.0	25.0
ATWATER, CA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUBURN, CA								
61	Educational services	11	1 584	492	74	37	62.5	29.5
611	Educational services	11	1 584	492	74	37	62.5	29.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
BAKERSFIELD, CA								
61	Educational services	25	8 330	2 484	704	224	16.3	45.5
611	Educational services	25	8 330	2 484	704	224	16.3	45.5
6114	Business schools, & computer & management training	2	D	D	D	c	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	743	193	50	15	D	—
6116	Other schools & instruction	15	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
BANNING, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BARSTOW, CA								
61	Educational services	1	D	D	D	a	D	D
BEAUMONT, CA								
61	Educational services	1	D	D	D	a	D	D
BELL, CA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
BELLFLOWER, CA								
61	Educational services	7	6 543	2 247	287	71	17.5	62.3
611	Educational services	7	6 543	2 247	287	71	17.5	62.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	5 399	1 928	205	56	—	75.6
61169	All other schools & instruction	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D
BELL GARDENS, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
BELMONT, CA								
61	Educational services	6	1 451	576	142	47	6.3	—
611	Educational services	6	1 451	576	142	47	6.3	—
6116	Other schools & instruction	4	D	D	D	b	D	D
BENICIA, CA								
61	Educational services	2	D	D	D	a	D	D
BERKELEY, CA								
61	Educational services	37	12 557	3 665	917	223	56.0	1.6
611	Educational services	37	12 557	3 665	917	223	56.0	1.6
6115	Technical & trade schools	6	2 641	1 163	362	72	89.4	—
61151	Technical & trade schools	6	2 641	1 163	362	72	89.4	—
6116	Other schools & instruction	21	5 795	1 318	292	107	22.6	3.4
61169	All other schools & instruction	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEVERLY HILLS, CA								
61	Educational services	25	11 319	2 891	509	144	44.4	12.3
611	Educational services	25	11 319	2 891	509	144	44.4	12.3
6116	Other schools & instruction	15	6 140	1 798	341	117	27.2	6.9
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
61169	All other schools & instruction	7	1 685	528	87	40	39.9	17.2
6117	Educational support services	5	2 966	639	62	13	68.9	31.1
61171	Educational support services	5	2 966	639	62	13	68.9	31.1
611710	Educational support services	5	2 966	639	62	13	68.9	31.1
BIG BEAR LAKE, CA								
61	Educational services	2	D	D	D	a	D	D
BLYTHE, CA								
61	Educational services	1	D	D	D	a	D	D
BRAWLEY, CA								
61	Educational services	4	211	83	19	20	37.9	—
BREA, CA								
61	Educational services	9	7 599	1 641	328	65	12.8	59.1
611	Educational services	9	7 599	1 641	328	65	12.8	59.1
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	a	D	D
611430	Professional & management development training	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
BRENTWOOD, CA								
61	Educational services	2	D	D	D	a	D	D
BUENA PARK, CA								
61	Educational services	5	962	393	84	30	9.0	—
611	Educational services	5	962	393	84	30	9.0	—
6116	Other schools & instruction	4	D	D	D	b	D	D
BURBANK, CA								
61	Educational services	18	5 435	2 499	615	197	14.1	29.9
611	Educational services	18	5 435	2 499	615	197	14.1	29.9
6115	Technical & trade schools	3	2 085	860	253	67	—	72.9
61151	Technical & trade schools	3	2 085	860	253	67	—	72.9
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	2 154	1 236	227	84	15.9	4.9
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	2	D	D	D	b	D	D
BURLINGAME, CA								
61	Educational services	9	7 161	1 314	295	45	7.9	4.9
611	Educational services	9	7 161	1 314	295	45	7.9	4.9
6116	Other schools & instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	a	D	D
61171	Educational support services	2	D	D	D	a	D	D
611710	Educational support services	2	D	D	D	a	D	D
CALABASAS, CA *								
61	Educational services	6	1 605	426	63	35	23.7	9.3
611	Educational services	6	1 605	426	63	35	23.7	9.3
6116	Other schools & instruction	4	D	D	D	b	D	D
CALEXICO, CA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CAMARILLO, CA								
61	Educational services	11	4 660	1 237	263	102	30.3	9.2
611	Educational services	11	4 660	1 237	263	102	30.3	9.2
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
CAMPBELL, CA								
61	Educational services	22	10 883	3 235	622	189	32.1	1.1
611	Educational services	22	10 883	3 235	622	189	32.1	1.1
6114	Business schools, & computer & management training	7	5 600	1 143	177	37	39.6	—
61143	Professional & management development training	2	D	D	D	a	D	D
611430	Professional & management development training	2	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	c	D	D
61162	Sports & recreation instruction	5	2 350	952	198	56	27.3	—
611620	Sports & recreation instruction	5	2 350	952	198	56	27.3	—
CAPITOLA, CA								
61	Educational services	5	2 185	722	138	15	42.1	47.1
611	Educational services	5	2 185	722	138	15	42.1	47.1
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
CARLSBAD, CA								
61	Educational services	18	11 122	2 870	324	72	40.1	37.2
611	Educational services	18	11 122	2 870	324	72	40.1	37.2
6115	Technical & trade schools	7	4 212	774	178	35	64.9	1.9
61151	Technical & trade schools	7	4 212	774	178	35	64.9	1.9
611512	Flight training	5	D	D	D	b	D	D
6116	Other schools & instruction	7	5 597	1 786	106	26	8.9	72.5
61162	Sports & recreation instruction	5	D	D	D	a	D	D
611620	Sports & recreation instruction	5	D	D	D	a	D	D
CARMEL-BY-THE-SEA, CA								
61	Educational services	1	D	D	D	a	D	D
CARPINTERIA, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CARSON, CA								
61	Educational services	3	2 077	691	140	30	—	33.8
611	Educational services	3	2 077	691	140	30	—	33.8
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
CATHEDRAL CITY, CA								
61	Educational services	2	D	D	D	a	D	D
CERES, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CERRITOS, CA								
61	Educational services	17	3 310	1 043	223	164	75.5	17.8
611	Educational services	17	3 310	1 043	223	164	75.5	17.8
6116	Other schools & instruction	14	2 990	950	214	156	81.6	10.9
61169	All other schools & instruction	10	2 012	673	145	111	80.3	16.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICO, CA								
61	Educational services	11	4 183	929	170	55	11.6	—
611	Educational services	11	4 183	929	170	55	11.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D
CHINO, CA								
61	Educational services	6	700	206	63	23	65.7	—
611	Educational services	6	700	206	63	23	65.7	—
6115	Technical & trade schools	3	391	88	28	6	100.0	—
61151	Technical & trade schools	3	391	88	28	6	100.0	—
CHINO HILLS, CA								
61	Educational services	2	D	D	D	a	D	D
CHULA VISTA, CA								
61	Educational services	13	1 846	526	105	60	59.9	15.5
611	Educational services	13	1 846	526	105	60	59.9	15.5
6116	Other schools & instruction	10	D	D	D	b	D	D
CLAREMONT, CA								
61	Educational services	7	1 198	414	90	35	16.9	12.0
611	Educational services	7	1 198	414	90	35	16.9	12.0
6116	Other schools & instruction	5	D	D	D	b	D	D
CLOVIS, CA								
61	Educational services	9	2 467	880	189	72	10.1	4.0
611	Educational services	9	2 467	880	189	72	10.1	4.0
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
COLTON, CA								
61	Educational services	2	D	D	D	c	D	D
611	Educational services	2	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
COLUSA, CA								
61	Educational services	1	D	D	D	a	D	D
COMMERCE, CA								
61	Educational services	3	1 420	421	122	21	D	68.9
611	Educational services	3	1 420	421	122	21	D	68.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
COMPTON, CA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
CONCORD, CA								
61	Educational services	14	2 277	772	189	80	21.5	11.5
611	Educational services	14	2 277	772	189	80	21.5	11.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
CORONA, CA								
61	Educational services	9	2 040	531	121	55	77.2	—
611	Educational services	9	2 040	531	121	55	77.2	—
6116	Other schools & instruction	6	1 376	361	75	49	66.2	—
CORONADO, CA								
61	Educational services	4	1 078	379	93	11	46.4	18.2
611	Educational services	4	1 078	379	93	11	46.4	18.2
CORTE MADERA, CA								
61	Educational services	9	6 516	3 130	753	89	15.2	.3
611	Educational services	9	6 516	3 130	753	89	15.2	.3
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
COSTA MESA, CA								
61	Educational services	19	18 893	4 534	1 066	230	52.1	—
611	Educational services	19	18 893	4 534	1 066	230	52.1	—
6114	Business schools, & computer & management training	4	8 319	2 430	604	78	50.7	—
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
6115	Technical & trade schools	5	5 898	825	169	55	64.5	—
61151	Technical & trade schools	5	5 898	825	169	55	64.5	—
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	7	3 002	871	189	79	31.4	—
61169	All other schools & instruction	4	1 843	547	127	41	37.8	—
COTATI, CA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
COVINA, CA								
61	Educational services	5	1 773	605	157	69	36.3	—
611	Educational services	5	1 773	605	157	69	36.3	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
CRESCENT CITY, CA								
61	Educational services	1	D	D	D	a	D	D
CUDAHY, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CULVER CITY, CA								
61	Educational services	14	6 624	2 391	727	95	41.9	49.9
611	Educational services	14	6 624	2 391	727	95	41.9	49.9
6114	Business schools, & computer & management training	5	4 900	2 041	667	57	35.7	64.3
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	a	D	D
CUPERTINO, CA								
61	Educational services	15	2 576	1 004	223	92	38.9	2.1
611	Educational services	15	2 576	1 004	223	92	38.9	2.1
6116	Other schools & instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	8	1 566	588	127	50	45.4	3.5

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							From administrative records ¹	Estimated ²
CYPRESS, CA								
61	Educational services	2	D	D	D	a	D	D
DALY CITY, CA								
61	Educational services	6	1 069	300	75	26	35.5	25.6
611	Educational services	6	1 069	300	75	26	35.5	25.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DANVILLE, CA								
61	Educational services	15	2 982	1 170	324	86	64.0	5.3
611	Educational services	15	2 982	1 170	324	86	64.0	5.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	1 141	309	67	58	38.3	2.2
61169	All other schools & instruction	6	D	D	D	b	D	D
DAVIS, CA								
61	Educational services	16	4 169	839	183	87	55.0	2.5
611	Educational services	16	4 169	839	183	87	55.0	2.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
DELANO, CA								
61	Educational services	3	280	99	24	13	D	—
611	Educational services	3	280	99	24	13	D	—
DEL MAR, CA								
61	Educational services	5	9 343	2 294	630	52	2.5	51.3
611	Educational services	5	9 343	2 294	630	52	2.5	51.3
6114	Business schools, & computer & management training	3	D	D	D	a	D	D
61143	Professional & management development training	2	D	D	D	a	D	D
611430	Professional & management development training	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D
DESERT HOT SPRINGS, CA								
61	Educational services	1	D	D	D	a	D	D
DIAMOND BAR, CA								
61	Educational services	10	2 162	1 050	207	79	33.0	3.8
611	Educational services	10	2 162	1 050	207	79	33.0	3.8
6116	Other schools & instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
DINUBA, CA								
61	Educational services	2	D	D	D	a	D	D
DIXON, CA								
61	Educational services	3	D	D	D	a	D	D
DOWNEY, CA								
61	Educational services	8	2 788	804	182	58	57.0	18.1
611	Educational services	8	2 788	804	182	58	57.0	18.1
6116	Other schools & instruction	5	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	3	D	D	D	a	D	D
DUARTE, CA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
DUBLIN, CA								
61	Educational services	9	5 945	1 594	365	40	2.8	3.2
611	Educational services	9	5 945	1 594	365	40	2.8	3.2
6116	Other schools & instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D
EL CAJON, CA								
61	Educational services	19	10 737	2 865	664	179	32.0	21.2
611	Educational services	19	10 737	2 865	664	179	32.0	21.2
6114	Business schools, & computer & management training	5	4 454	1 657	394	49	4.9	5.9
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
6115	Technical & trade schools	5	4 527	869	210	85	46.5	33.9
61151	Technical & trade schools	5	4 527	869	210	85	46.5	33.9
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611512	Flight training	4	D	D	D	b	D	D
6116	Other schools & instruction	9	1 756	339	60	45	63.6	26.9
EL CENTRO, CA								
61	Educational services	2	D	D	D	a	D	D
EL CERRITO, CA								
61	Educational services	8	2 168	568	114	43	12.8	73.3
611	Educational services	8	2 168	568	114	43	12.8	73.3
EL MONTE, CA								
61	Educational services	8	3 736	1 443	327	82	70.2	2.6
611	Educational services	8	3 736	1 443	327	82	70.2	2.6
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
EL PASO DE ROBLES (PASO ROBLES), CA								
61	Educational services	7	1 543	384	87	27	47.1	52.9
611	Educational services	7	1 543	384	87	27	47.1	52.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
EL SEGUNDO, CA								
61	Educational services	2	D	D	D	a	D	D
EMERYVILLE, CA								
61	Educational services	7	7 456	2 711	565	94	1.6	33.0
611	Educational services	7	7 456	2 711	565	94	1.6	33.0
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
ENCINITAS, CA								
61	Educational services	18	4 266	1 453	258	59	48.1	6.9
611	Educational services	18	4 266	1 453	258	59	48.1	6.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	1 137	282	63	31	92.1	—
ESCALON, CA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ESCONDIDO, CA								
61	Educational services	12	30 274	16 778	2 402	334	3.4	7.4
611	Educational services	12	30 274	16 778	2 402	334	3.4	7.4
6114	Business schools, & computer & management training	4	28 824	16 250	2 288	301	—	7.8
61142	Computer training	1	D	D	D	c	D	D
611420	Computer training	1	D	D	D	c	D	D
61143	Professional & management development training	1	D	D	D	c	D	D
611430	Professional & management development training	1	D	D	D	c	D	D
6116	Other schools & instruction	8	1 450	528	114	33	71.2	1.2
EUREKA, CA								
61	Educational services	5	1 291	345	78	30	60.1	—
611	Educational services	5	1 291	345	78	30	60.1	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FAIRFAX, CA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
FAIRFIELD, CA								
61	Educational services	12	10 873	2 610	690	88	5.0	7.3
611	Educational services	12	10 873	2 610	690	88	5.0	7.3
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	1	D	D	D	b	D	D
FARMERSVILLE, CA								
61	Educational services	1	D	D	D	a	D	D
FOLSOM, CA								
61	Educational services	7	1 513	514	115	61	61.0	—
611	Educational services	7	1 513	514	115	61	61.0	—
6116	Other schools & instruction	5	D	D	D	b	D	D
61161	Fine arts schools	3	743	285	65	46	D	—
611610	Fine arts schools	3	743	285	65	46	D	—
6116101	Dance schools (including children's & professionals)	3	743	285	65	46	D	—
FONTANA, CA								
61	Educational services	7	642	189	39	22	45.6	17.1
611	Educational services	7	642	189	39	22	45.6	17.1
6115	Technical & trade schools	3	258	77	17	7	—	17.1
61151	Technical & trade schools	3	258	77	17	7	—	17.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
FOSTER CITY, CA								
61	Educational services	8	1 865	806	177	36	40.9	17.5
611	Educational services	8	1 865	806	177	36	40.9	17.5
6116	Other schools & instruction	4	D	D	D	a	D	D
FOUNTAIN VALLEY, CA								
61	Educational services	16	4 152	1 194	200	67	58.0	10.3
611	Educational services	16	4 152	1 194	200	67	58.0	10.3
6116	Other schools & instruction	9	D	D	D	b	D	D
61161	Fine arts schools	3	868	260	34	19	50.9	49.1
611610	Fine arts schools	3	868	260	34	19	50.9	49.1

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							From administrative records ¹	Estimated ²
FREMONT, CA								
61	Educational services	39	25 046	11 658	3 030	404	12.3	4.0
611	Educational services	39	25 046	11 658	3 030	404	12.3	4.0
6115	Technical & trade schools	6	D	D	D	c	D	D
61151	Technical & trade schools	6	D	D	D	c	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	4	D	D	D	c	D	D
6116	Other schools & instruction	26	4 514	1 762	355	152	58.0	1.2
61161	Fine arts schools	7	1 095	278	55	45	14.7	4.7
611610	Fine arts schools	7	1 095	278	55	45	14.7	4.7
6116101	Dance schools (including children's & professionals')	7	1 095	278	55	45	14.7	4.7
61162	Sports & recreation instruction	5	1 183	481	77	27	75.6	—
611620	Sports & recreation instruction	5	1 183	481	77	27	75.6	—
61169	All other schools & instruction	14	2 236	1 003	223	80	69.9	—
FRESNO, CA								
61	Educational services	58	20 646	7 378	1 803	466	37.7	5.7
611	Educational services	58	20 646	7 378	1 803	466	37.7	5.7
6114	Business schools, & computer & management training	12	D	D	D	c	D	D
6115	Technical & trade schools	15	D	D	D	c	D	D
61151	Technical & trade schools	15	D	D	D	c	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	27	D	D	D	c	D	D
61161	Fine arts schools	9	1 540	391	98	74	38.7	10.8
611610	Fine arts schools	9	1 540	391	98	74	38.7	10.8
6116101	Dance schools (including children's & professionals')	9	1 540	391	98	74	38.7	10.8
61163	Language schools	1	D	D	D	b	D	D
611630	Language schools	1	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	b	D	D
611692	Automobile driving schools	3	D	D	D	b	D	D
FULLERTON, CA								
61	Educational services	18	4 991	1 369	292	102	53.3	2.3
611	Educational services	18	4 991	1 369	292	102	53.3	2.3
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	15	D	D	D	b	D	D
61161	Fine arts schools	4	823	256	59	22	21.6	—
611610	Fine arts schools	4	823	256	59	22	21.6	—
GARDENA, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GARDEN GROVE, CA								
61	Educational services	19	2 891	719	186	90	56.8	26.9
611	Educational services	19	2 891	719	186	90	56.8	26.9
6115	Technical & trade schools	6	1 208	394	115	35	39.4	45.1
61151	Technical & trade schools	6	1 208	394	115	35	39.4	45.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
GILROY, CA								
61	Educational services	3	446	187	16	6	32.7	67.3
611	Educational services	3	446	187	16	6	32.7	67.3

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							From administrative records ¹	Estimated ²
GLENDALE, CA								
61	Educational services	34	17 746	7 259	1 679	340	19.1	11.3
611	Educational services	34	17 746	7 259	1 679	340	19.1	11.3
6114	Business schools, & computer & management training	3	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	23	5 736	1 273	303	133	46.4	34.8
61161	Fine arts schools	9	2 587	391	76	34	42.8	48.9
611610	Fine arts schools	9	2 587	391	76	34	42.8	48.9
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
GLENDORA, CA								
61	Educational services	3	545	104	20	16	47.3	52.7
611	Educational services	3	545	104	20	16	47.3	52.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GRASS VALLEY, CA								
61	Educational services	2	D	D	D	a	D	D
HALF MOON BAY, CA								
61	Educational services	1	D	D	D	a	D	D
HANFORD, CA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
HAWAIIAN GARDENS, CA								
61	Educational services	1	D	D	D	a	D	D
HAWTHORNE, CA								
61	Educational services	4	1 979	397	92	39	7.6	—
611	Educational services	4	1 979	397	92	39	7.6	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HAYWARD, CA								
61	Educational services	19	4 483	1 810	373	110	50.9	17.5
611	Educational services	19	4 483	1 810	373	110	50.9	17.5
6115	Technical & trade schools	7	2 007	624	104	30	48.6	37.0
61151	Technical & trade schools	7	2 007	624	104	30	48.6	37.0
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
HEALDSBURG, CA								
61	Educational services	1	D	D	D	a	D	D
HEMET, CA								
61	Educational services	4	1 597	540	158	29	22.6	68.4
611	Educational services	4	1 597	540	158	29	22.6	68.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
HERCULES, CA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
HERMOSA BEACH, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HESPERIA, CA								
61	Educational services	4	642	164	26	14	28.0	72.0
611	Educational services	4	642	164	26	14	28.0	72.0
HILLSBOROUGH, CA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
HOLLISTER, CA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
HUNTINGTON BEACH, CA								
61	Educational services	25	13 495	6 298	1 337	685	71.0	3.6
611	Educational services	25	13 495	6 298	1 337	685	71.0	3.6
6115	Technical & trade schools	5	9 022	4 891	1 051	438	83.2	—
61151	Technical & trade schools	5	9 022	4 891	1 051	438	83.2	—
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611519	Other trade & technical schools	2	D	D	D	e	D	D
6116	Other schools & instruction	13	2 846	863	163	229	27.2	5.3
61161	Fine arts schools	5	929	325	68	170	14.3	—
611610	Fine arts schools	5	929	325	68	170	14.3	—
HUNTINGTON PARK, CA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	b	D	D
IMPERIAL BEACH, CA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
INDIO, CA								
61	Educational services	3	904	282	76	15	D	58.0
611	Educational services	3	904	282	76	15	D	58.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
INDUSTRY, CA *								
61	Educational services	4	1 093	273	56	23	24.6	37.6
611	Educational services	4	1 093	273	56	23	24.6	37.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
INGLEWOOD, CA								
61	Educational services	11	6 391	2 265	555	87	4.5	35.1
611	Educational services	11	6 391	2 265	555	87	4.5	35.1
6115	Technical & trade schools	4	3 912	1 366	260	52	—	38.5
61151	Technical & trade schools	4	3 912	1 366	260	52	—	38.5
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
IRVINE, CA								
61	Educational services	45	56 399	18 423	3 503	864	15.0	5.4
611	Educational services	45	56 399	18 423	3 503	864	15.0	5.4
6114	Business schools, & computer & management training	13	34 925	11 276	1 730	237	8.5	1.1
61142	Computer training	5	11 054	4 636	294	85	19.1	—
611420	Computer training	5	11 054	4 636	294	85	19.1	—
61143	Professional & management development training	8	23 871	6 640	1 436	152	3.5	1.6
611430	Professional & management development training	8	23 871	6 640	1 436	152	3.5	1.6
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	27	19 487	6 371	1 594	594	24.7	13.5
61161	Fine arts schools	8	4 246	1 454	286	305	67.1	12.9
611610	Fine arts schools	8	4 246	1 454	286	305	67.1	12.9
6116102	Art, drama, & music schools	6	D	D	D	e	D	D
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
61169	All other schools & instruction	13	11 370	4 042	1 078	238	3.9	17.5
611691	Exam preparation & tutoring	7	4 511	1 794	497	146	4.4	16.2
611699	All other miscellaneous schools & instruction	6	6 859	2 248	581	92	3.6	18.4
KINGSBURG, CA								
61	Educational services	1	D	D	D	a	D	D
LA CANADA FLINTRIDGE, CA								
61	Educational services	7	1 334	373	103	39	53.4	16.9
611	Educational services	7	1 334	373	103	39	53.4	16.9
6116	Other schools & instruction	5	D	D	D	b	D	D
LAFAYETTE, CA								
61	Educational services	12	4 024	1 526	309	134	65.5	2.5
611	Educational services	12	4 024	1 526	309	134	65.5	2.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	c	D	D
61162	Sports & recreation instruction	5	2 316	552	81	44	95.7	4.3
611620	Sports & recreation instruction	5	2 316	552	81	44	95.7	4.3
LAGUNA BEACH, CA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
LAGUNA HILLS, CA								
61	Educational services	13	6 535	1 720	302	49	52.5	9.5
611	Educational services	13	6 535	1 720	302	49	52.5	9.5
6114	Business schools, & computer & management training	7	5 428	1 399	287	46	43.9	10.4
LAGUNA NIGUEL, CA								
61	Educational services	12	3 647	792	238	75	49.0	39.8
611	Educational services	12	3 647	792	238	75	49.0	39.8
6115	Technical & trade schools	3	1 450	541	174	36	—	100.0
61151	Technical & trade schools	3	1 450	541	174	36	—	100.0
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	a	D	D
LA HABRA, CA								
61	Educational services	6	876	233	65	39	28.9	71.1
611	Educational services	6	876	233	65	39	28.9	71.1
6116	Other schools & instruction	6	876	233	65	39	28.9	71.1
LAKE ELSINORE, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LAKE FOREST, CA								
61	Educational services	7	4 717	3 310	828	96	2.3	6.8
611	Educational services	7	4 717	3 310	828	96	2.3	6.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
LAKEWOOD, CA								
61	Educational services	1	D	D	D	a	D	D
LA MESA, CA								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
LA MIRADA, CA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
LANCASTER, CA								
61	Educational services	19	2 869	758	180	106	70.9	1.5
611	Educational services	19	2 869	758	180	106	70.9	1.5
6115	Technical & trade schools	5	1 214	390	101	37	43.2	—
61151	Technical & trade schools	5	1 214	390	101	37	43.2	—
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	9	1 392	295	65	61	89.7	3.0
LA PALMA, CA								
61	Educational services	2	D	D	D	a	D	D
LA PUENTE, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LA QUINTA, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
LARKSPUR, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LA VERNE, CA								
61	Educational services	6	2 635	579	133	78	28.8	8.3
611	Educational services	6	2 635	579	133	78	28.8	8.3
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
LAWNDALE, CA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
LEMON GROVE, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LEMOORE, CA								
61	Educational services	1	D	D	D	a	D	D
LINCOLN, CA								
61	Educational services	1	D	D	D	a	D	D
LINDSAY, CA								
61	Educational services	1	D	D	D	a	D	D
LIVERMORE, CA								
61	Educational services	12	2 722	807	129	58	58.9	.6
611	Educational services	12	2 722	807	129	58	58.9	.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	902	228	46	37	82.4	—
LODI, CA								
61	Educational services	5	1 967	807	199	43	32.0	68.0
611	Educational services	5	1 967	807	199	43	32.0	68.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
LOMITA, CA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
LOMPOC, CA								
61	Educational services	3	812	269	77	90	D	—
611	Educational services	3	812	269	77	90	D	—
6116	Other schools & instruction	3	812	269	77	90	D	—
LONG BEACH, CA								
61	Educational services	41	24 520	10 725	2 524	520	21.7	7.2
611	Educational services	41	24 520	10 725	2 524	520	21.7	7.2
6115	Technical & trade schools	11	12 079	4 762	1 075	112	6.8	.6
61151	Technical & trade schools	11	12 079	4 762	1 075	112	6.8	.6
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	16	8 733	4 765	1 145	354	41.9	12.0
61161	Fine arts schools	4	840	258	53	37	37.5	38.3
611610	Fine arts schools	4	840	258	53	37	37.5	38.3
6116101	Dance schools (including children's & professionals)	4	840	258	53	37	37.5	38.3
61169	All other schools & instruction	8	6 811	4 232	1 067	268	43.7	.1
611692	Automobile driving schools	4	D	D	D	c	D	D
LOOMIS, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LOS ALAMITOS, CA								
61	Educational services	3	992	300	74	35	87.5	12.5
611	Educational services	3	992	300	74	35	87.5	12.5
6116	Other schools & instruction	2	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	b	D	D
LOS ALTOS, CA								
61	Educational services	12	7 537	2 010	349	73	35.5	1.5
611	Educational services	12	7 537	2 010	349	73	35.5	1.5
6116	Other schools & instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LOS ALTOS HILLS, CA								
61	Educational services	2	D	D	D	a	D	D
LOS ANGELES, CA								
61	Educational services	490	311 270	110 259	22 826	4 599	21.3	15.7
611	Educational services	490	311 270	110 259	22 826	4 599	21.3	15.7
6114	Business schools, & computer & management training	85	112 576	47 154	9 246	1 081	8.8	22.9
61141	Business & secretarial schools	14	4 091	1 873	404	89	20.6	17.9
611410	Business & secretarial schools	14	4 091	1 873	404	89	20.6	17.9
61142	Computer training	45	87 819	37 522	6 965	749	9.0	26.5
611420	Computer training	45	87 819	37 522	6 965	749	9.0	26.5
61143	Professional & management development training	26	20 666	7 759	1 877	243	5.9	8.7
611430	Professional & management development training	26	20 666	7 759	1 877	243	5.9	8.7
6115	Technical & trade schools	80	58 160	19 586	4 478	920	18.8	5.1
61151	Technical & trade schools	80	58 160	19 586	4 478	920	18.8	5.1
611511	Cosmetology & barber schools	25	6 543	1 708	366	112	23.1	11.1
611519	Other trade & technical schools	45	48 540	17 018	3 941	744	14.4	4.7
6116	Other schools & instruction	287	129 872	39 458	8 373	2 444	28.0	15.1
61161	Fine arts schools	72	25 800	10 024	2 549	498	19.8	15.7
611610	Fine arts schools	72	25 800	10 024	2 549	498	19.8	15.7
6116101	Dance schools (including children's & professionals)	31	7 561	2 338	525	185	29.5	8.6
6116102	Art, drama, & music schools	41	18 239	7 686	2 024	313	15.7	18.6
61162	Sports & recreation instruction	46	19 916	5 842	978	312	27.2	38.3
611620	Sports & recreation instruction	46	19 916	5 842	978	312	27.2	38.3
61163	Language schools	16	9 078	2 389	500	146	18.6	.7
611630	Language schools	16	9 078	2 389	500	146	18.6	.7
61169	All other schools & instruction	153	75 078	21 203	4 346	1 488	32.1	10.5
611691	Exam preparation & tutoring	50	26 802	8 757	1 997	721	34.0	13.0
611692	Automobile driving schools	36	6 271	1 623	298	195	86.5	8.1
611699	All other miscellaneous schools & instruction	67	42 005	10 823	2 051	572	22.8	9.3
6117	Educational support services	38	10 662	4 061	729	154	85.8	4.5
61171	Educational support services	38	10 662	4 061	729	154	85.8	4.5
611710	Educational support services	38	10 662	4 061	729	154	85.8	4.5
LOS BANOS, CA								
61	Educational services	1	D	D	D	a	D	D
LOS GATOS, CA								
61	Educational services	10	2 324	504	73	20	90.4	-
611	Educational services	10	2 324	504	73	20	90.4	-
6116	Other schools & instruction	6	D	D	D	a	D	D
LYNWOOD, CA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
MALIBU, CA *								
61	Educational services	8	1 804	383	78	15	48.8	20.2
611	Educational services	8	1 804	383	78	15	48.8	20.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	a	D	D
MANHATTAN BEACH, CA								
61	Educational services	5	1 431	613	115	44	68.9	-
611	Educational services	5	1 431	613	115	44	68.9	-
6116	Other schools & instruction	4	D	D	D	b	D	D
MANTECA, CA								
61	Educational services	3	420	81	20	8	84.0	16.0
611	Educational services	3	420	81	20	8	84.0	16.0
MARTINEZ, CA								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MENLO PARK, CA								
61	Educational services	5	896	462	27	10	63.3	13.1
611	Educational services	5	896	462	27	10	63.3	13.1
6116	Other schools & instruction	4	D	D	D	a	D	D
MERCED, CA								
61	Educational services	5	645	142	30	13	65.1	—
611	Educational services	5	645	142	30	13	65.1	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MILLBRAE, CA								
61	Educational services	4	1 194	355	88	28	55.9	—
611	Educational services	4	1 194	355	88	28	55.9	—
6116	Other schools & instruction	4	1 194	355	88	28	55.9	—
MILL VALLEY, CA								
61	Educational services	11	5 149	1 416	165	59	20.8	—
611	Educational services	11	5 149	1 416	165	59	20.8	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
MILPITAS, CA								
61	Educational services	11	1 610	397	93	54	38.9	8.3
611	Educational services	11	1 610	397	93	54	38.9	8.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	1 150	330	70	48	38.0	11.3
MISSION VIEJO, CA								
61	Educational services	22	5 843	1 811	383	145	30.3	3.1
611	Educational services	22	5 843	1 811	383	145	30.3	3.1
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	14	3 259	1 145	269	108	24.8	—
61161	Fine arts schools	5	957	318	78	35	5.0	—
611610	Fine arts schools	5	957	318	78	35	5.0	—
6116101	Dance schools (including children's & professionals)	4	D	D	D	b	D	D
61162	Sports & recreation instruction	4	1 561	649	153	54	11.5	—
611620	Sports & recreation instruction	4	1 561	649	153	54	11.5	—
MODESTO, CA								
61	Educational services	33	10 362	3 242	776	241	32.4	27.3
611	Educational services	33	10 362	3 242	776	241	32.4	27.3
6115	Technical & trade schools	12	D	D	D	b	D	D
61151	Technical & trade schools	12	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	8	D	D	D	b	D	D
6116	Other schools & instruction	16	D	D	D	c	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
MONROVIA, CA								
61	Educational services	1	D	D	D	a	D	D
MONTCLAIR, CA								
61	Educational services	3	416	177	36	16	29.1	70.9
611	Educational services	3	416	177	36	16	29.1	70.9
MONTEBELLO, CA								
61	Educational services	5	857	240	59	14	19.4	23.8
611	Educational services	5	857	240	59	14	19.4	23.8
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONTEREY, CA								
61	Educational services	14	11 995	5 456	1 205	75	78.7	1.1
611	Educational services	14	11 995	5 456	1 205	75	78.7	1.1
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
6117	Educational support services	6	D	D	D	b	D	D
61171	Educational support services	6	D	D	D	b	D	D
611710	Educational support services	6	D	D	D	b	D	D
MONTEREY PARK, CA								
61	Educational services	13	3 546	1 321	266	118	41.3	6.5
611	Educational services	13	3 546	1 321	266	118	41.3	6.5
6116	Other schools & instruction	13	3 546	1 321	266	118	41.3	6.5
61169	All other schools & instruction	6	2 194	1 009	195	94	10.8	4.7
611692	Automobile driving schools	3	D	D	D	b	D	D
MOORPARK, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MORAGA TOWN, CA								
61	Educational services	3	422	167	47	26	D	-
611	Educational services	3	422	167	47	26	D	-
MORENO VALLEY, CA								
61	Educational services	9	2 484	655	120	32	25.7	57.8
611	Educational services	9	2 484	655	120	32	25.7	57.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MORGAN HILL, CA								
61	Educational services	9	4 475	816	224	33	18.7	-
611	Educational services	9	4 475	816	224	33	18.7	-
6114	Business schools, & computer & management training	2	D	D	D	a	D	D
61143	Professional & management development training	2	D	D	D	a	D	D
611430	Professional & management development training	2	D	D	D	a	D	D
MOUNTAIN VIEW, CA								
61	Educational services	17	9 638	1 600	332	91	35.1	21.1
611	Educational services	17	9 638	1 600	332	91	35.1	21.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	5 778	975	183	74	42.3	34.8
61161	Fine arts schools	3	1 637	172	32	16	D	-
611610	Fine arts schools	3	1 637	172	32	16	D	-
61169	All other schools & instruction	5	2 908	325	43	23	25.6	69.1
MURRIETA, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NAPA, CA								
61	Educational services	18	D	D	D	b	D	D
611	Educational services	18	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	15	2 076	687	150	72	96.5	-
61169	All other schools & instruction	6	1 085	417	79	23	93.4	-
NATIONAL CITY, CA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEVADA CITY, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
NEWARK, CA								
61	Educational services	5	734	285	63	32	59.7	—
611	Educational services	5	734	285	63	32	59.7	—
NEWPORT BEACH, CA								
61	Educational services	40	26 365	9 629	2 266	198	58.0	14.0
611	Educational services	40	26 365	9 629	2 266	198	58.0	14.0
6114	Business schools, & computer & management training	13	8 169	3 486	538	47	23.2	.2
61143	Professional & management development training	8	5 526	2 603	330	32	19.0	—
611430	Professional & management development training	8	5 526	2 603	330	32	19.0	—
6115	Technical & trade schools	5	3 358	1 180	175	35	6.6	88.2
61151	Technical & trade schools	5	3 358	1 180	175	35	6.6	88.2
6116	Other schools & instruction	16	4 221	993	186	85	77.0	16.7
61162	Sports & recreation instruction	10	1 740	424	99	36	52.8	40.6
611620	Sports & recreation instruction	10	1 740	424	99	36	52.8	40.6
61169	All other schools & instruction	5	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	a	D	D
6117	Educational support services	6	10 617	3 970	1 367	31	93.4	.1
61171	Educational support services	6	10 617	3 970	1 367	31	93.4	.1
611710	Educational support services	6	10 617	3 970	1 367	31	93.4	.1
NORWALK, CA								
61	Educational services	1	D	D	D	a	D	D
NOVATO, CA								
61	Educational services	16	13 677	4 868	664	146	9.5	6.4
611	Educational services	16	13 677	4 868	664	146	9.5	6.4
6114	Business schools, & computer & management training	5	D	D	D	a	D	D
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
6116	Other schools & instruction	10	9 528	4 067	460	126	11.5	.5
61169	All other schools & instruction	6	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D
OAKDALE, CA								
61	Educational services	2	D	D	D	a	D	D
OAKLAND, CA								
61	Educational services	54	31 174	12 836	2 850	570	22.3	17.6
611	Educational services	54	31 174	12 836	2 850	570	22.3	17.6
6114	Business schools, & computer & management training	7	3 794	1 447	353	38	31.6	1.5
6115	Technical & trade schools	14	13 906	6 140	1 325	276	17.1	33.5
61151	Technical & trade schools	14	13 906	6 140	1 325	276	17.1	33.5
611512	Flight training	4	10 568	5 012	1 041	224	4.2	31.9
6116	Other schools & instruction	24	9 338	2 997	631	165	31.1	8.0
61163	Language schools	1	D	D	D	b	D	D
611630	Language schools	1	D	D	D	b	D	D
61169	All other schools & instruction	17	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	10	D	D	D	b	D	D
6117	Educational support services	9	4 136	2 252	541	91	11.2	1.1
61171	Educational support services	9	4 136	2 252	541	91	11.2	1.1
611710	Educational support services	9	4 136	2 252	541	91	11.2	1.1
OCEANSIDE, CA								
61	Educational services	13	15 307	4 562	895	166	1.3	16.0
611	Educational services	13	15 307	4 562	895	166	1.3	16.0
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	a	D	D
611430	Professional & management development training	1	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	1	D	D	D	b	D	D
6116	Other schools & instruction	8	1 718	549	167	51	6.1	9.6

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							From administrative records ¹	Estimated ²
OJAI, CA								
61	Educational services	3	746	202	33	15	D	—
611	Educational services	3	746	202	33	15	D	—
ONTARIO, CA								
61	Educational services	11	5 155	2 073	461	93	1.8	17.6
611	Educational services	11	5 155	2 073	461	93	1.8	17.6
6115	Technical & trade schools	6	3 850	1 577	387	65	.6	—
61151	Technical & trade schools	6	3 850	1 577	387	65	.6	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
ORANGE, CA								
61	Educational services	23	15 832	5 382	1 195	284	8.5	54.8
611	Educational services	23	15 832	5 382	1 195	284	8.5	54.8
6115	Technical & trade schools	6	12 415	4 427	913	138	1.8	66.0
61151	Technical & trade schools	6	12 415	4 427	913	138	1.8	66.0
611512	Flight training	1	D	D	D	b	D	D
611519	Other trade & technical schools	5	D	D	D	c	D	D
6116	Other schools & instruction	14	3 185	877	213	132	30.3	15.4
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
ORINDA, CA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
OROVILLE, CA								
61	Educational services	2	D	D	D	a	D	D
OXNARD, CA								
61	Educational services	13	3 444	1 187	286	83	35.7	4.7
611	Educational services	13	3 444	1 187	286	83	35.7	4.7
6115	Technical & trade schools	5	2 696	1 034	255	61	29.7	—
61151	Technical & trade schools	5	2 696	1 034	255	61	29.7	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	748	153	31	22	57.4	21.7
PACIFICA, CA								
61	Educational services	4	239	90	21	11	100.0	—
611	Educational services	4	239	90	21	11	100.0	—
PACIFIC GROVE, CA								
61	Educational services	1	D	D	D	a	D	D
PALMDALE, CA								
61	Educational services	5	1 795	678	184	64	25.3	38.5
611	Educational services	5	1 795	678	184	64	25.3	38.5
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
PALM DESERT, CA								
61	Educational services	15	5 188	2 469	467	87	10.4	23.6
611	Educational services	15	5 188	2 469	467	87	10.4	23.6
6115	Technical & trade schools	5	707	288	72	12	10.9	44.3
61151	Technical & trade schools	5	707	288	72	12	10.9	44.3
6116	Other schools & instruction	7	D	D	D	b	D	D
PALM SPRINGS, CA								
61	Educational services	7	738	158	36	14	—	32.1
611	Educational services	7	738	158	36	14	—	32.1

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							From administrative records ¹	Estimated ²
PALO ALTO, CA								
61	Educational services	26	18 050	5 698	1 188	265	14.5	1.5
611	Educational services	26	18 050	5 698	1 188	265	14.5	1.5
6114	Business schools, & computer & management training	6	10 224	3 142	547	44	9.6	—
61143	Professional & management development training	5	D	D	D	b	D	D
611430	Professional & management development training	5	D	D	D	b	D	D
6116	Other schools & instruction	16	6 964	2 150	584	198	19.9	.7
61163	Language schools	5	2 061	885	370	99	9.8	—
611630	Language schools	5	2 061	885	370	99	9.8	—
61169	All other schools & instruction	6	4 439	1 076	194	95	20.5	—
611691	Exam preparation & tutoring	4	D	D	D	b	D	D
PALOS VERDES ESTATES, CA								
61	Educational services	6	1 726	245	28	31	100.0	—
611	Educational services	6	1 726	245	28	31	100.0	—
PARADISE, CA								
61	Educational services	1	D	D	D	a	D	D
PARAMOUNT, CA								
61	Educational services	1	D	D	D	a	D	D
PASADENA, CA								
61	Educational services	22	10 366	3 021	621	203	79.6	1.5
611	Educational services	22	10 366	3 021	621	203	79.6	1.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	16	6 597	1 915	413	167	75.0	2.2
61161	Fine arts schools	5	1 794	407	86	36	46.0	—
611610	Fine arts schools	5	1 794	407	86	36	46.0	—
6116101	Dance schools (including children's & professionals')	2	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	a	D	D
61163	Language schools	4	3 795	1 178	268	104	90.8	—
611630	Language schools	4	3 795	1 178	268	104	90.8	—
PATTERSON, CA								
61	Educational services	1	D	D	D	a	D	D
PERRIS, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
PETALUMA, CA								
61	Educational services	8	2 112	624	143	69	32.0	4.7
611	Educational services	8	2 112	624	143	69	32.0	4.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
PICO RIVERA, CA								
61	Educational services	1	D	D	D	a	D	D
PIEDMONT, CA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	a	D	D
61143	Professional & management development training	1	D	D	D	a	D	D
611430	Professional & management development training	1	D	D	D	a	D	D
PINOLE, CA								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PLACENTIA, CA								
61	Educational services	3	812	34	10	6	100.0	—
611	Educational services	3	812	34	10	6	100.0	—
PLEASANT HILL, CA								
61	Educational services	6	1 158	452	90	23	58.7	41.3
611	Educational services	6	1 158	452	90	23	58.7	41.3
PLEASANTON, CA								
61	Educational services	14	10 688	2 397	290	117	19.3	1.7
611	Educational services	14	10 688	2 397	290	117	19.3	1.7
6114	Business schools, & computer & management training	2	D	D	D	a	D	D
61143	Professional & management development training	2	D	D	D	a	D	D
611430	Professional & management development training	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
POMONA, CA								
61	Educational services	7	3 385	1 500	285	89	9.7	1.1
611	Educational services	7	3 385	1 500	285	89	9.7	1.1
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PORT HUENEME, CA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
PORTOLA VALLEY, CA								
61	Educational services	1	D	D	D	a	D	D
POWAY, CA								
61	Educational services	7	1 351	564	103	34	22.5	3.0
611	Educational services	7	1 351	564	103	34	22.5	3.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
RANCHO CUCAMONGA, CA								
61	Educational services	22	6 155	2 055	427	128	62.7	7.9
611	Educational services	22	6 155	2 055	427	128	62.7	7.9
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	13	2 041	712	177	89	44.8	6.1
61161	Fine arts schools	3	809	233	51	19	D	—
611610	Fine arts schools	3	809	233	51	19	D	—
RANCHO MIRAGE, CA								
61	Educational services	1	D	D	D	a	D	D
RANCHO PALOS VERDES, CA								
61	Educational services	10	1 305	334	55	19	48.6	22.7
611	Educational services	10	1 305	334	55	19	48.6	22.7
6116	Other schools & instruction	8	D	D	D	a	D	D
REDDING, CA								
61	Educational services	15	3 298	1 023	234	88	61.9	25.6
611	Educational services	15	3 298	1 023	234	88	61.9	25.6
6115	Technical & trade schools	5	1 350	267	68	21	28.3	41.0
61151	Technical & trade schools	5	1 350	267	68	21	28.3	41.0
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
REDLANDS, CA								
61	Educational services	13	2 681	642	122	52	65.9	23.7
611	Educational services	13	2 681	642	122	52	65.9	23.7
6115	Technical & trade schools	5	1 795	382	65	14	73.7	26.3
61151	Technical & trade schools	5	1 795	382	65	14	73.7	26.3
6116	Other schools & instruction	5	846	243	55	33	52.1	15.1
REDONDO BEACH, CA								
61	Educational services	6	615	241	73	35	98.0	2.0
611	Educational services	6	615	241	73	35	98.0	2.0
REDWOOD CITY, CA								
61	Educational services	7	3 436	968	213	45	41.0	1.7
611	Educational services	7	3 436	968	213	45	41.0	1.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
REEDLEY, CA								
61	Educational services	1	D	D	D	a	D	D
RIALTO, CA								
61	Educational services	6	5 474	2 191	568	99	30.4	1.9
611	Educational services	6	5 474	2 191	568	99	30.4	1.9
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
RICHMOND, CA								
61	Educational services	8	1 153	452	128	33	40.8	49.4
611	Educational services	8	1 153	452	128	33	40.8	49.4
RIDGECREST, CA								
61	Educational services	4	834	332	84	13	9.0	—
611	Educational services	4	834	332	84	13	9.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
RIO DELL, CA								
61	Educational services	1	D	D	D	a	D	D
RIPON, CA								
61	Educational services	1	D	D	D	a	D	D
RIVERSIDE, CA								
61	Educational services	27	11 937	4 734	995	237	11.8	18.5
611	Educational services	27	11 937	4 734	995	237	11.8	18.5
6115	Technical & trade schools	7	5 500	1 581	219	55	2.4	30.5
61151	Technical & trade schools	7	5 500	1 581	219	55	2.4	30.5
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	5	D	D	D	b	D	D
6116	Other schools & instruction	15	4 132	1 973	444	138	20.9	7.4
61169	All other schools & instruction	8	D	D	D	b	D	D
ROCKLIN, CA								
61	Educational services	2	D	D	D	a	D	D
ROHNERT PARK, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
ROLLING HILLS ESTATES, CA								
61	Educational services	7	1 530	439	95	43	59.7	—
611	Educational services	7	1 530	439	95	43	59.7	—
6116	Other schools & instruction	4	942	321	77	29	34.6	—
ROSEMEAD, CA								
61	Educational services	6	4 902	1 279	319	59	11.2	—
611	Educational services	6	4 902	1 279	319	59	11.2	—
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
ROSEVILLE, CA								
61	Educational services	14	8 386	3 449	736	109	39.2	3.0
611	Educational services	14	8 386	3 449	736	109	39.2	3.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	4	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
SACRAMENTO, CA								
61	Educational services	67	25 704	7 908	1 809	368	29.9	8.5
611	Educational services	67	25 704	7 908	1 809	368	29.9	8.5
6114	Business schools, & computer & management training	14	6 608	1 969	462	65	24.3	9.8
61142	Computer training	6	4 617	1 271	302	45	23.2	13.7
611420	Computer training	6	4 617	1 271	302	45	23.2	13.7
6115	Technical & trade schools	11	8 348	2 860	677	97	7.0	10.3
61151	Technical & trade schools	11	8 348	2 860	677	97	7.0	10.3
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	6	D	D	D	b	D	D
6116	Other schools & instruction	28	6 967	2 006	470	150	27.0	7.4
61163	Language schools	1	D	D	D	b	D	D
611630	Language schools	1	D	D	D	b	D	D
61169	All other schools & instruction	19	D	D	D	b	D	D
6117	Educational support services	14	3 781	1 073	200	56	95.5	4.5
61171	Educational support services	14	3 781	1 073	200	56	95.5	4.5
611710	Educational support services	14	3 781	1 073	200	56	95.5	4.5
SALINAS, CA								
61	Educational services	11	2 761	1 000	231	68	43.5	12.3
611	Educational services	11	2 761	1 000	231	68	43.5	12.3
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
SAN ANSELMO, CA								
61	Educational services	7	2 456	823	210	47	25.8	25.6
611	Educational services	7	2 456	823	210	47	25.8	25.6
6116	Other schools & instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
SAN BERNARDINO, CA								
61	Educational services	22	12 314	3 963	918	178	16.3	6.0
611	Educational services	22	12 314	3 963	918	178	16.3	6.0
6115	Technical & trade schools	12	11 214	3 786	883	158	9.7	5.4
61151	Technical & trade schools	12	11 214	3 786	883	158	9.7	5.4
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611519	Other trade & technical schools	9	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN BRUNO, CA								
61	Educational services	5	2 989	329	96	38	12.4	2.3
611	Educational services	5	2 989	329	96	38	12.4	2.3
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
SAN BUENAVENTURA (VENTURA), CA								
61	Educational services	23	6 402	1 997	370	138	85.8	—
611	Educational services	23	6 402	1 997	370	138	85.8	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	15	4 642	1 358	262	112	89.4	—
61169	All other schools & instruction	7	D	D	D	b	D	D
SAN CARLOS, CA								
61	Educational services	4	582	198	35	12	91.2	—
611	Educational services	4	582	198	35	12	91.2	—
SAN CLEMENTE, CA								
61	Educational services	8	3 417	597	120	49	80.2	18.3
611	Educational services	8	3 417	597	120	49	80.2	18.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
SAN DIEGO, CA								
61	Educational services	221	199 480	55 047	12 522	2 393	12.2	10.1
611	Educational services	221	199 480	55 047	12 522	2 393	12.2	10.1
6114	Business schools, & computer & management training	43	95 330	20 324	5 362	673	3.4	7.1
61141	Business & secretarial schools	5	5 846	3 050	700	131	5.9	11.2
611410	Business & secretarial schools	5	5 846	3 050	700	131	5.9	11.2
61142	Computer training	17	20 972	8 975	2 653	352	2.3	25.9
611420	Computer training	17	20 972	8 975	2 653	352	2.3	25.9
61143	Professional & management development training	21	68 512	8 299	2 009	190	3.5	1.0
611430	Professional & management development training	21	68 512	8 299	2 009	190	3.5	1.0
6115	Technical & trade schools	46	52 370	16 468	3 673	708	15.9	11.8
61151	Technical & trade schools	46	52 370	16 468	3 673	708	15.9	11.8
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611512	Flight training	7	14 570	4 666	764	153	13.4	34.5
611519	Other trade & technical schools	27	35 634	11 210	2 767	507	14.2	2.4
6116	Other schools & instruction	110	38 115	11 450	2 499	897	28.1	7.2
61161	Fine arts schools	27	5 160	1 628	406	164	26.8	28.9
611610	Fine arts schools	27	5 160	1 628	406	164	26.8	28.9
6116101	Dance schools (including children's & professionals)	17	D	D	D	c	D	D
6116102	Art, drama, & music schools	10	D	D	D	b	D	D
61162	Sports & recreation instruction	17	3 637	1 094	278	99	49.0	—
611620	Sports & recreation instruction	17	3 637	1 094	278	99	49.0	—
61163	Language schools	14	14 420	4 227	789	227	10.2	2.0
611630	Language schools	14	14 420	4 227	789	227	10.2	2.0
61169	All other schools & instruction	52	14 898	4 501	1 026	407	40.8	6.4
611691	Exam preparation & tutoring	22	4 136	1 178	295	137	34.7	5.9
611699	All other miscellaneous schools & instruction	26	9 898	3 045	677	251	43.2	2.2
6117	Educational support services	22	13 665	6 805	988	115	15.5	32.4
61171	Educational support services	22	13 665	6 805	988	115	15.5	32.4
611710	Educational support services	22	13 665	6 805	988	115	15.5	32.4
SAN DIMAS, CA								
61	Educational services	4	D	D	D	c	D	D
611	Educational services	4	D	D	D	c	D	D
6117	Educational support services	1	D	D	D	c	D	D
61171	Educational support services	1	D	D	D	c	D	D
611710	Educational support services	1	D	D	D	c	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN FRANCISCO, CA								
61	Educational services	200	151 920	47 470	10 984	2 208	19.8	18.7
611	Educational services	200	151 920	47 470	10 984	2 208	19.8	18.7
6114	Business schools, & computer & management training	41	48 225	16 266	4 109	981	10.5	19.7
61142	Computer training	17	28 456	10 564	2 656	382	9.0	20.4
611420	Computer training	17	28 456	10 564	2 656	382	9.0	20.4
61143	Professional & management development training	20	D	D	D	f	D	D
611430	Professional & management development training	20	D	D	D	f	D	D
6115	Technical & trade schools	27	19 152	6 716	1 314	232	7.9	53.8
61151	Technical & trade schools	27	19 152	6 716	1 314	232	7.9	53.8
611511	Cosmetology & barber schools	7	1 916	571	151	36	10.9	8.5
611512	Flight training	2	D	D	D	b	D	D
611519	Other trade & technical schools	16	D	D	D	c	D	D
6116	Other schools & instruction	115	80 059	22 909	5 250	949	26.9	9.6
61161	Fine arts schools	24	4 684	1 529	329	122	40.8	17.4
611610	Fine arts schools	24	4 684	1 529	329	122	40.8	17.4
6116101	Dance schools (including children's & professionals')	10	2 191	748	167	84	25.7	8.0
6116102	Art, drama, & music schools	14	2 493	781	162	38	54.0	25.6
61162	Sports & recreation instruction	14	3 094	1 032	237	44	50.6	5.2
611620	Sports & recreation instruction	14	3 094	1 032	237	44	50.6	5.2
61163	Language schools	19	26 974	7 304	1 763	372	4.4	4.5
611630	Language schools	19	26 974	7 304	1 763	372	4.4	4.5
61169	All other schools & instruction	58	45 307	13 044	2 921	411	37.3	12.1
611691	Exam preparation & tutoring	17	7 866	2 112	470	140	13.1	40.9
611692	Automobile driving schools	13	1 065	407	69	37	97.3	2.7
611699	All other miscellaneous schools & instruction	28	36 376	10 525	2 382	234	40.7	6.2
6117	Educational support services	17	4 484	1 579	311	46	43.8	20.5
61171	Educational support services	17	4 484	1 579	311	46	43.8	20.5
611710	Educational support services	17	4 484	1 579	311	46	43.8	20.5
SAN GABRIEL, CA								
61	Educational services	7	1 160	222	56	16	98.3	1.7
611	Educational services	7	1 160	222	56	16	98.3	1.7
6116	Other schools & instruction	5	D	D	D	a	D	D
SAN JOSE, CA								
61	Educational services	130	64 659	25 487	5 431	1 115	21.6	6.4
611	Educational services	130	64 659	25 487	5 431	1 115	21.6	6.4
6114	Business schools, & computer & management training	30	33 793	14 024	2 918	429	6.7	3.7
61142	Computer training	22	28 936	12 816	2 614	372	3.9	3.3
611420	Computer training	22	28 936	12 816	2 614	372	3.9	3.3
61143	Professional & management development training	7	D	D	D	b	D	D
611430	Professional & management development training	7	D	D	D	b	D	D
6115	Technical & trade schools	21	13 811	5 000	1 123	199	32.4	7.3
61151	Technical & trade schools	21	13 811	5 000	1 123	199	32.4	7.3
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611512	Flight training	5	D	D	D	b	D	D
611519	Other trade & technical schools	10	8 882	3 416	836	101	4.4	10.8
6116	Other schools & instruction	75	16 039	6 082	1 288	461	41.6	11.6
61161	Fine arts schools	18	2 542	996	221	82	42.3	9.2
611610	Fine arts schools	18	2 542	996	221	82	42.3	9.2
6116101	Dance schools (including children's & professionals')	12	1 901	766	171	64	36.9	4.7
61162	Sports & recreation instruction	16	2 932	952	193	98	68.1	19.0
611620	Sports & recreation instruction	16	2 932	952	193	98	68.1	19.0
61169	All other schools & instruction	36	9 389	3 653	790	244	33.1	9.0
611691	Exam preparation & tutoring	15	2 960	773	169	73	42.8	—
611692	Automobile driving schools	8	1 125	401	66	29	77.0	23.0
611699	All other miscellaneous schools & instruction	13	5 304	2 479	555	142	18.3	11.1
SAN JUAN CAPISTRANO, CA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
SAN LEANDRO, CA								
61	Educational services	7	4 413	1 618	381	74	14.0	2.6
611	Educational services	7	4 413	1 618	381	74	14.0	2.6
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
SAN LUIS OBISPO, CA								
61	Educational services	17	2 617	867	207	69	58.5	.9
611	Educational services	17	2 617	867	207	69	58.5	.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	922	250	61	34	95.4	2.6
SAN MARCOS, CA								
61	Educational services	6	930	396	108	40	40.9	59.1
611	Educational services	6	930	396	108	40	40.9	59.1
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SAN MARINO, CA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
SAN MATEO, CA								
61	Educational services	21	25 068	8 145	1 721	202	12.0	50.0
611	Educational services	21	25 068	8 145	1 721	202	12.0	50.0
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	c	D	D
61171	Educational support services	3	D	D	D	c	D	D
611710	Educational support services	3	D	D	D	c	D	D
SAN PABLO, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SAN RAFAEL, CA								
61	Educational services	12	4 917	857	225	48	10.8	4.8
611	Educational services	12	4 917	857	225	48	10.8	4.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	3 800	650	180	36	13.6	6.2
61163	Language schools	1	D	D	D	b	D	D
611630	Language schools	1	D	D	D	b	D	D
SAN RAMON, CA								
61	Educational services	10	8 576	3 135	787	129	14.1	1.4
611	Educational services	10	8 576	3 135	787	129	14.1	1.4
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
SANTA ANA, CA								
61	Educational services	44	55 409	30 045	6 363	818	4.1	8.3
611	Educational services	44	55 409	30 045	6 363	818	4.1	8.3
6114	Business schools, & computer & management training	9	D	D	D	f	D	D
61142	Computer training	7	D	D	D	f	D	D
611420	Computer training	7	D	D	D	f	D	D
6115	Technical & trade schools	15	10 145	3 705	902	127	5.0	18.7
61151	Technical & trade schools	15	10 145	3 705	902	127	5.0	18.7
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611519	Other trade & technical schools	10	8 638	3 248	787	97	—	16.1
6116	Other schools & instruction	17	8 725	2 719	638	176	11.6	13.7
61161	Fine arts schools	4	1 245	690	171	39	24.7	—
611610	Fine arts schools	4	1 245	690	171	39	24.7	—
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
61169	All other schools & instruction	10	6 821	1 892	446	119	7.6	17.5
611692	Automobile driving schools	1	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	b	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
SANTA BARBARA, CA								
61	Educational services	26	16 406	4 007	671	165	21.7	7.6
611	Educational services	26	16 406	4 007	671	165	21.7	7.6
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	15	11 736	2 835	444	132	6.8	10.6
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	a	D	D
SANTA CLARA, CA								
61	Educational services	36	30 681	8 940	2 009	285	2.4	44.6
611	Educational services	36	30 681	8 940	2 009	285	2.4	44.6
6114	Business schools, & computer & management training	12	18 893	3 858	840	79	2.0	47.6
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	17	6 021	2 501	474	140	1.7	24.3
61162	Sports & recreation instruction	4	2 122	819	160	51	—	.9
611620	Sports & recreation instruction	4	2 122	819	160	51	—	.9
61169	All other schools & instruction	10	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	a	D	D
SANTA CLARITA, CA								
61	Educational services	17	3 199	970	195	98	62.6	5.5
611	Educational services	17	3 199	970	195	98	62.6	5.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	15	D	D	D	b	D	D
61161	Fine arts schools	7	1 161	256	53	35	70.9	—
611610	Fine arts schools	7	1 161	256	53	35	70.9	—
61169	All other schools & instruction	6	D	D	D	b	D	D
SANTA CRUZ, CA								
61	Educational services	16	3 115	912	199	41	27.0	.5
611	Educational services	16	3 115	912	199	41	27.0	.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
SANTA FE SPRINGS, CA								
61	Educational services	7	1 415	447	85	15	39.1	34.4
611	Educational services	7	1 415	447	85	15	39.1	34.4
6115	Technical & trade schools	3	485	233	35	7	—	69.3
61151	Technical & trade schools	3	485	233	35	7	—	69.3
SANTA MARIA, CA								
61	Educational services	12	3 550	1 236	296	87	19.9	7.7
611	Educational services	12	3 550	1 236	296	87	19.9	7.7
6115	Technical & trade schools	5	980	359	101	26	54.3	—
61151	Technical & trade schools	5	980	359	101	26	54.3	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SANTA MONICA, CA								
61	Educational services	55	83 399	23 099	4 833	820	4.6	16.9
611	Educational services	55	83 399	23 099	4 833	820	4.6	16.9
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	2	D	D	D	a	D	D
611420	Computer training	2	D	D	D	a	D	D
6115	Technical & trade schools	7	19 950	4 225	569	93	4	29.2
61151	Technical & trade schools	7	19 950	4 225	569	93	4	29.2
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
611512	Flight training	3	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	a	D	D
6116	Other schools & instruction	37	41 315	11 103	2 461	608	8.9	19.1
61161	Fine arts schools	15	8 481	3 093	490	205	7.3	5.1
611610	Fine arts schools	15	8 481	3 093	490	205	7.3	5.1
6116101	Dance schools (including children's & professionals')	6	2 669	1 081	254	75	8.2	5.4
6116102	Art, drama, & music schools	9	5 812	2 012	236	130	6.9	5.0
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611691	Exam preparation & tutoring	5	5 023	1 465	263	43	2.4	84.8
611699	All other miscellaneous schools & instruction	8	D	D	D	c	D	D
6117	Educational support services	5	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	b	D	D
611710	Educational support services	5	D	D	D	b	D	D
SANTA PAULA, CA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SANTA ROSA, CA								
61	Educational services	26	6 700	1 764	423	109	43.2	19.3
611	Educational services	26	6 700	1 764	423	109	43.2	19.3
6114	Business schools, & computer & management training	6	3 638	1 004	234	32	42.6	2.4
61143	Professional & management development training	5	D	D	D	b	D	D
611430	Professional & management development training	5	D	D	D	b	D	D
6116	Other schools & instruction	16	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	b	D	D
SARATOGA, CA								
61	Educational services	8	1 622	904	192	23	56.5	.3
611	Educational services	8	1 622	904	192	23	56.5	.3
SAUSALITO, CA								
61	Educational services	6	6 178	1 960	384	38	32.6	-
611	Educational services	6	6 178	1 960	384	38	32.6	-
6116	Other schools & instruction	1	D	D	D	a	D	D
61161	Fine arts schools	1	D	D	D	a	D	D
611610	Fine arts schools	1	D	D	D	a	D	D
6117	Educational support services	3	4 793	1 462	280	28	D	-
61171	Educational support services	3	4 793	1 462	280	28	D	-
611710	Educational support services	3	4 793	1 462	280	28	D	-
SCOTTS VALLEY, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SEAL BEACH, CA								
61	Educational services	5	2 253	491	150	57	41.9	4.7
611	Educational services	5	2 253	491	150	57	41.9	4.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SEASIDE, CA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SEBASTOPOL, CA								
61	Educational services	4	349	175	40	32	100.0	—
611	Educational services	4	349	175	40	32	100.0	—
SELMA, CA								
61	Educational services	1	D	D	D	a	D	D
SHAFTER, CA								
61	Educational services	1	D	D	D	a	D	D
SIERRA MADRE, CA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
SIGNAL HILL, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SIMI VALLEY, CA								
61	Educational services	4	955	381	70	19	23.0	—
611	Educational services	4	955	381	70	19	23.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SOLANA BEACH, CA								
61	Educational services	8	2 991	881	208	49	36.7	—
611	Educational services	8	2 991	881	208	49	36.7	—
6116	Other schools & instruction	4	D	D	D	b	D	D
SOLVANG, CA								
61	Educational services	1	D	D	D	a	D	D
SONOMA, CA								
61	Educational services	4	582	96	20	15	62.7	.5
611	Educational services	4	582	96	20	15	62.7	.5
SONORA, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SOUTH EL MONTE, CA								
61	Educational services	1	D	D	D	a	D	D
SOUTH GATE, CA								
61	Educational services	3	834	268	61	21	D	—
611	Educational services	3	834	268	61	21	D	—
SOUTH LAKE TAHOE, CA								
61	Educational services	4	897	178	59	31	38.1	18.3
611	Educational services	4	897	178	59	31	38.1	18.3
6116	Other schools & instruction	4	897	178	59	31	38.1	18.3
SOUTH PASADENA, CA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
SOUTH SAN FRANCISCO, CA								
61	Educational services	6	1 711	588	109	55	65.6	2.7
611	Educational services	6	1 711	588	109	55	65.6	2.7
6116	Other schools & instruction	5	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	b	D	D
STANTON, CA								
61	Educational services	1	D	D	D	a	D	D
STOCKTON, CA								
61	Educational services	18	4 629	1 962	500	108	27.2	14.6
611	Educational services	18	4 629	1 962	500	108	27.2	14.6
6116	Other schools & instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	b	D	D
SUISUN CITY, CA								
61	Educational services	3	D	D	D	a	D	D
SUNNYVALE, CA								
61	Educational services	11	7 400	3 539	600	410	5.7	55.9
611	Educational services	11	7 400	3 539	600	410	5.7	55.9
6114	Business schools, & computer & management training	4	D	D	D	a	D	D
61143	Professional & management development training	2	D	D	D	a	D	D
611430	Professional & management development training	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	e	D	D
61161	Fine arts schools	1	D	D	D	e	D	D
611610	Fine arts schools	1	D	D	D	e	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	e	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
TAFT, CA								
61	Educational services	1	D	D	D	a	D	D
TEHACHAPI, CA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
TEMECULA, CA								
61	Educational services	10	2 071	594	135	52	63.6	19.0
611	Educational services	10	2 071	594	135	52	63.6	19.0
6116	Other schools & instruction	6	1 118	419	106	42	61.1	6.7
TEMPLE CITY, CA								
61	Educational services	11	1 534	407	96	47	60.6	-
611	Educational services	11	1 534	407	96	47	60.6	-
6116	Other schools & instruction	7	960	156	34	25	83.1	-
THOUSAND OAKS, CA								
61	Educational services	22	7 068	2 595	333	133	29.3	3.4
611	Educational services	22	7 068	2 595	333	133	29.3	3.4
6114	Business schools, & computer & management training	6	3 283	1 363	104	45	6.2	-
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	11	3 165	1 087	202	79	46.9	-
61162	Sports & recreation instruction	4	1 971	762	151	38	49.8	-
611620	Sports & recreation instruction	4	1 971	762	151	38	49.8	-

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							From administrative records ¹	Estimated ²
TIBURON, CA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
TORRANCE, CA								
61	Educational services	52	37 771	8 485	2 326	384	16.3	11.4
611	Educational services	52	37 771	8 485	2 326	384	16.3	11.4
6114	Business schools, & computer & management training	9	16 630	3 067	961	90	8.1	9.3
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	b	D	D
611430	Professional & management development training	4	D	D	D	b	D	D
6115	Technical & trade schools	6	7 151	2 355	731	76	2.3	21.6
61151	Technical & trade schools	6	7 151	2 355	731	76	2.3	21.6
6116	Other schools & instruction	32	12 691	2 719	569	194	32.5	6.9
61161	Fine arts schools	7	1 112	252	50	28	18.3	42.4
611610	Fine arts schools	7	1 112	252	50	28	18.3	42.4
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61162	Sports & recreation instruction	5	2 525	536	105	32	99.6	.4
611620	Sports & recreation instruction	5	2 525	536	105	32	99.6	.4
61169	All other schools & instruction	15	8 032	1 635	339	82	11.2	4.9
611699	All other miscellaneous schools & instruction	7	D	D	D	b	D	D
TRACY, CA								
61	Educational services	4	289	60	11	12	84.8	15.2
611	Educational services	4	289	60	11	12	84.8	15.2
TRUCKEE, CA *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
TULARE, CA								
61	Educational services	2	D	D	D	a	D	D
TURLOCK, CA								
61	Educational services	8	692	263	71	46	31.6	25.4
611	Educational services	8	692	263	71	46	31.6	25.4
TUSTIN, CA								
61	Educational services	18	6 120	2 370	408	107	42.1	.7
611	Educational services	18	6 120	2 370	408	107	42.1	.7
6114	Business schools, & computer & management training	5	3 129	1 288	160	25	31.7	1.1
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	9	1 947	609	147	41	62.5	.5
61169	All other schools & instruction	5	D	D	D	b	D	D
UKIAH, CA								
61	Educational services	4	203	29	10	7	54.7	-
UNION CITY, CA								
61	Educational services	4	416	133	16	10	34.6	65.4
611	Educational services	4	416	133	16	10	34.6	65.4
UPLAND, CA								
61	Educational services	5	1 427	648	148	80	-	5.0
611	Educational services	5	1 427	648	148	80	-	5.0
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
VACAVILLE, CA								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
VALLEJO, CA								
61	Educational services	8	1 547	395	115	29	73.9	—
611	Educational services	8	1 547	395	115	29	73.9	—
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
VICTORVILLE, CA								
61	Educational services	8	4 628	1 196	306	94	8.3	9.1
611	Educational services	8	4 628	1 196	306	94	8.3	9.1
6115	Technical & trade schools	3	3 628	879	224	58	—	8.4
61151	Technical & trade schools	3	3 628	879	224	58	—	8.4
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
VISALIA, CA								
61	Educational services	12	6 186	2 667	585	195	66.1	6.8
611	Educational services	12	6 186	2 667	585	195	66.1	6.8
6114	Business schools, & computer & management training	3	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
VISTA, CA								
61	Educational services	10	5 585	1 710	459	89	10.4	5.4
611	Educational services	10	5 585	1 710	459	89	10.4	5.4
6116	Other schools & instruction	7	5 263	1 611	446	80	7.7	2.8
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
611691	Exam preparation & tutoring	1	D	D	D	b	D	D
WALNUT, CA								
61	Educational services	7	2 509	829	152	47	15.5	13.2
611	Educational services	7	2 509	829	152	47	15.5	13.2
WALNUT CREEK, CA								
61	Educational services	23	34 090	9 696	1 991	515	10.3	4.4
611	Educational services	23	34 090	9 696	1 991	515	10.3	4.4
6114	Business schools, & computer & management training	8	11 069	4 780	805	263	21.5	—
61142	Computer training	6	D	D	D	c	D	D
611420	Computer training	6	D	D	D	c	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	c	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	c	D	D
61171	Educational support services	4	D	D	D	c	D	D
611710	Educational support services	4	D	D	D	c	D	D
WATSONVILLE, CA								
61	Educational services	4	918	179	30	22	56.6	—
611	Educational services	4	918	179	30	22	56.6	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
WEST COVINA, CA								
61	Educational services	13	5 153	2 248	546	146	12.2	38.4
611	Educational services	13	5 153	2 248	546	146	12.2	38.4
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	1 318	571	141	68	44.0	3.0
61169	All other schools & instruction	6	1 051	499	121	56	29.8	3.8
WEST HOLLYWOOD, CA								
61	Educational services	6	1 706	1 104	203	40	9.1	1.8
611	Educational services	6	1 706	1 104	203	40	9.1	1.8
6116	Other schools & instruction	5	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
WESTLAKE VILLAGE, CA								
61	Educational services	10	3 688	1 208	177	25	58.9	22.7
611	Educational services	10	3 688	1 208	177	25	58.9	22.7
6116	Other schools & instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	a	D	D
WESTMINSTER, CA								
61	Educational services	16	15 352	2 797	654	330	10.4	74.2
611	Educational services	16	15 352	2 797	654	330	10.4	74.2
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
6115	Technical & trade schools	4	4 115	1 114	209	191	19.7	43.7
61151	Technical & trade schools	4	4 115	1 114	209	191	19.7	43.7
611511	Cosmetology & barber schools	2	D	D	D	c	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
WEST SACRAMENTO, CA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
WHITTIER, CA								
61	Educational services	12	7 730	1 918	328	88	23.4	3.6
611	Educational services	12	7 730	1 918	328	88	23.4	3.6
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	8	7 216	1 800	301	83	21.9	1.8
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
WINDSOR, CA *								
61	Educational services	1	D	D	D	a	D	D
WINTERS, CA								
61	Educational services	1	D	D	D	a	D	D
WOODLAND, CA								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
WOODSIDE, CA								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
YORBA LINDA, CA								
61	Educational services	11	2 674	599	131	68	68.7	15.7
611	Educational services	11	2 674	599	131	68	68.7	15.7
6116	Other schools & instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
YREKA, CA								
61	Educational services	1	D	D	D	a	D	D
YUBA CITY, CA								
61	Educational services	4	745	275	57	22	23.5	—
611	Educational services	4	745	275	57	22	23.5	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
YUCAIPA, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
YUCCA VALLEY, CA								
61	Educational services	3	254	35	7	6	13.4	86.6
611	Educational services	3	254	35	7	6	13.4	86.6
BALANCE OF ALAMEDA COUNTY, CA								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
BALANCE OF AMADOR COUNTY, CA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
BALANCE OF BUTTE COUNTY, CA								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
BALANCE OF CALAVERAS COUNTY, CA								
61	Educational services	4	634	171	23	23	14.7	85.3
611	Educational services	4	634	171	23	23	14.7	85.3
BALANCE OF CONTRA COSTA COUNTY, CA								
61	Educational services	19	4 999	1 422	282	82	27.1	7.2
611	Educational services	19	4 999	1 422	282	82	27.1	7.2
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
BALANCE OF DEL NORTE COUNTY, CA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF EL DORADO COUNTY, CA								
61	Educational services	17	9 405	3 218	525	126	34.9	2.2
611	Educational services	17	9 405	3 218	525	126	34.9	2.2
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6116	Other schools & instruction	12	1 829	655	59	57	78.6	11.5

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							From administrative records ¹	Estimated ²
BALANCE OF FRESNO COUNTY, CA								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
BALANCE OF HUMBOLDT COUNTY, CA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
BALANCE OF INYO COUNTY, CA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF KERN COUNTY, CA								
61	Educational services	21	D	D	D	c	D	D
611	Educational services	21	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	16	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
BALANCE OF LAKE COUNTY, CA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF LASSEN COUNTY, CA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF LOS ANGELES COUNTY, CA								
61	Educational services	64	15 756	5 762	1 339	568	50.8	8.2
611	Educational services	64	15 756	5 762	1 339	568	50.8	8.2
6115	Technical & trade schools	9	4 129	1 761	450	148	7.4	7.6
61151	Technical & trade schools	9	4 129	1 761	450	148	7.4	7.6
6116	Other schools & instruction	40	9 063	2 932	674	339	62.8	10.9
61162	Sports & recreation instruction	8	2 151	365	45	23	83.4	10.6
611620	Sports & recreation instruction	8	2 151	365	45	23	83.4	10.6
61169	All other schools & instruction	21	5 104	2 017	537	249	50.0	10.7
611691	Exam preparation & tutoring	13	3 160	1 124	245	171	30.9	5.6
BALANCE OF MADERA COUNTY, CA								
61	Educational services	7	1 422	271	44	23	78.9	—
611	Educational services	7	1 422	271	44	23	78.9	—
6116	Other schools & instruction	6	D	D	D	a	D	D
BALANCE OF MARIN COUNTY, CA								
61	Educational services	18	6 396	1 890	335	61	42.5	4.5
611	Educational services	18	6 396	1 890	335	61	42.5	4.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	a	D	D
611620	Sports & recreation instruction	8	D	D	D	a	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
BALANCE OF MARIPOSA COUNTY, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF MENDOCINO COUNTY, CA								
61	Educational services	4	525	45	10	4	100.0	—
611	Educational services	4	525	45	10	4	100.0	—

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							From administrative records ¹	Estimated ²
BALANCE OF MERCED COUNTY, CA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF MONTEREY COUNTY, CA								
61	Educational services	7	D	D	D	a	D	D
611	Educational services	7	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	1 210	206	44	15	100.0	—
BALANCE OF NAPA COUNTY, CA								
61	Educational services	6	D	D	D	c	D	D
611	Educational services	6	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
611512	Flight training	1	D	D	D	c	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
BALANCE OF NEVADA COUNTY, CA								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
BALANCE OF ORANGE COUNTY, CA								
61	Educational services	21	5 651	1 944	460	88	34.2	2.0
611	Educational services	21	5 651	1 944	460	88	34.2	2.0
6115	Technical & trade schools	5	2 498	858	195	36	16.9	.5
61151	Technical & trade schools	5	2 498	858	195	36	16.9	.5
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
BALANCE OF PLACER COUNTY, CA								
61	Educational services	18	7 316	2 039	366	182	44.7	3.7
611	Educational services	18	7 316	2 039	366	182	44.7	3.7
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	c	D	D
61162	Sports & recreation instruction	6	1 380	377	41	84	84.2	—
611620	Sports & recreation instruction	6	1 380	377	41	84	84.2	—
BALANCE OF RIVERSIDE COUNTY, CA								
61	Educational services	19	4 634	1 424	277	83	65.4	11.9
611	Educational services	19	4 634	1 424	277	83	65.4	11.9
6115	Technical & trade schools	7	2 136	667	161	34	57.4	19.2
61151	Technical & trade schools	7	2 136	667	161	34	57.4	19.2
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
BALANCE OF SACRAMENTO COUNTY, CA								
61	Educational services	99	63 352	25 485	6 218	1 152	16.0	11.8
611	Educational services	99	63 352	25 485	6 218	1 152	16.0	11.8
6114	Business schools, & computer & management training	16	D	D	D	c	D	D
61142	Computer training	9	D	D	D	c	D	D
611420	Computer training	9	D	D	D	c	D	D
6115	Technical & trade schools	23	17 842	7 031	1 774	284	17.6	18.3
61151	Technical & trade schools	23	17 842	7 031	1 774	284	17.6	18.3
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	19	D	D	D	c	D	D
6116	Other schools & instruction	51	D	D	D	e	D	D
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	14	D	D	D	c	D	D
611620	Sports & recreation instruction	14	D	D	D	c	D	D
61169	All other schools & instruction	26	D	D	D	e	D	D
611691	Exam preparation & tutoring	8	2 995	911	207	65	35.3	.2
611699	All other miscellaneous schools & instruction	14	D	D	D	c	D	D
6117	Educational support services	9	D	D	D	c	D	D
61171	Educational support services	9	D	D	D	c	D	D
611710	Educational support services	9	D	D	D	c	D	D
BALANCE OF SAN BERNARDINO COUNTY, CA								
61	Educational services	15	D	D	D	c	D	D
611	Educational services	15	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
BALANCE OF SAN DIEGO COUNTY, CA								
61	Educational services	37	D	D	D	c	D	D
611	Educational services	37	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
6116	Other schools & instruction	23	D	D	D	b	D	D
61169	All other schools & instruction	13	2 910	986	219	55	29.6	.3
611692	Automobile driving schools	3	D	D	D	a	D	D
BALANCE OF SAN JOAQUIN COUNTY, CA								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
BALANCE OF SAN LUIS OBISPO COUNTY, CA								
61	Educational services	8	1 152	116	43	29	100.0	-
611	Educational services	8	1 152	116	43	29	100.0	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
BALANCE OF SAN MATEO COUNTY, CA								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
BALANCE OF SANTA BARBARA COUNTY, CA								
61	Educational services	17	D	D	D	c	D	D
611	Educational services	17	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
BALANCE OF SANTA CLARA COUNTY, CA								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF SANTA CRUZ COUNTY, CA								
61	Educational services	16	D	D	D	c	D	D
611	Educational services	16	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
BALANCE OF SHASTA COUNTY, CA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF SISKIYOU COUNTY, CA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SOLANO COUNTY, CA								
61	Educational services	3	357	66	16	7	52.1	47.9
611	Educational services	3	357	66	16	7	52.1	47.9
BALANCE OF SONOMA COUNTY, CA								
61	Educational services	20	D	D	D	b	D	D
611	Educational services	20	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
BALANCE OF STANISLAUS COUNTY, CA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
BALANCE OF SUTTER COUNTY, CA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TEHAMA COUNTY, CA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF TULARE COUNTY, CA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
BALANCE OF TUOLUMNE COUNTY, CA								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
BALANCE OF VENTURA COUNTY, CA								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
BALANCE OF YUBA COUNTY, CA								
61	Educational services	1	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

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

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

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

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

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

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

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

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

Appendix D.

Geographic Notes

CALIFORNIA

Buellton was incorporated in February 1992.

Calabasas was incorporated in April 1991, but this change was not submitted to the Census Bureau until November 1992.

Grover Beach name was changed from Grover City in December 1992.

Industry does not qualify as a “place” for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

Malibu was incorporated in March 1991, but this change was not submitted to the Census Bureau until January 1993.

Shasta Lake was incorporated in July 1993.

Truckee was incorporated in March 1993.

Vernon does not qualify as a “place” for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

Windsor was incorporated in July 1992.

Appendix E. Metropolitan Areas

CALIFORNIA

Bakersfield, CA MSA

Kern County, CA

Chico—Paradise, CA MSA

Butte County, CA

Fresno, CA MSA

Fresno County, CA

Madera County, CA

Los Angeles—Riverside—Orange County, CA CMSA

Los Angeles—Long Beach, CA PMSA

Los Angeles County, CA

Orange County, CA PMSA

Orange County, CA

Riverside—San Bernardino, CA PMSA

Riverside County, CA

San Bernardino County, CA

Ventura, CA PMSA

Ventura County, CA

Los Angeles—Long Beach, CA PMSA

Los Angeles County, CA

Merced, CA MSA

Merced County, CA

Modesto, CA MSA

Stanislaus County, CA

Oakland, CA PMSA

Alameda County, CA

Contra Costa County, CA

Orange County, CA PMSA

Orange County, CA

Redding, CA MSA

Shasta County, CA

Riverside—San Bernardino, CA PMSA

Riverside County, CA

San Bernardino County, CA

Sacramento, CA PMSA

El Dorado County, CA

Placer County, CA

Sacramento County, CA

Sacramento—Yolo, CA CMSA

Sacramento, CA PMSA

El Dorado County, CA

Placer County, CA

Sacramento County, CA

Yolo, CA PMSA

Yolo County, CA

Salinas, CA MSA

Monterey County, CA

San Diego, CA MSA

San Diego County, CA

San Francisco, CA PMSA

Marin County, CA

San Francisco County, CA

San Mateo County, CA

San Francisco—Oakland—San Jose, CA CMSA

Oakland, CA PMSA

Alameda County, CA

Contra Costa County, CA

San Francisco, CA PMSA

Marin County, CA

San Francisco County, CA

San Mateo County, CA

San Jose, CA PMSA

Santa Clara County, CA

San Francisco—Oakland—San Jose, CA CMSA—Con.

Santa Cruz—Watsonville, CA PMSA

Santa Cruz County, CA

Santa Rosa, CA PMSA

Sonoma County, CA

Vallejo—Fairfield—Napa, CA PMSA

Napa County, CA

Solano County, CA

San Jose, CA PMSA

Santa Clara County, CA

San Luis Obispo—Atascadero—Paso Robles, CA MSA

San Luis Obispo County, CA

Santa Barbara—Santa Maria—Lompoc, CA MSA

Santa Barbara County, CA

Santa Cruz—Watsonville, CA PMSA

Santa Cruz County, CA

Santa Rosa, CA PMSA

Sonoma County, CA

Stockton—Lodi, CA MSA

San Joaquin County, CA

Vallejo—Fairfield—Napa, CA PMSA

Napa County, CA

Solano County, CA

Ventura, CA PMSA

Ventura County, CA

Visalia—Tulare—Porterville, CA MSA

Tulare County, CA

Yolo, CA PMSA

Yolo County, CA

Yuba City, CA MSA

Sutter County, CA

Yuba County, CA

Colorado

1997

Issued August 1999

EC97S61A-CO

1997 Economic Census

Educational Services

Geographic Area Series



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

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Economics and Statistics Administration
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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

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

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

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

Colorado 1997

Issued August 1999

EC97S61A-CO

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

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

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

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

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

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLORADO								
61	Educational services	846	396 479	137 118	31 315	6 309	25.5	9.0
611	Educational services	846	396 479	137 118	31 315	6 309	25.5	9.0
6114	Business schools, & computer & management training	195	101 467	37 357	8 749	1 045	29.4	3.9
61141	Business & secretarial schools	11	8 070	3 242	842	184	22.9	.7
611410	Business & secretarial schools	11	8 070	3 242	842	184	22.9	.7
61142	Computer training	76	41 882	17 121	3 995	409	33.1	1.6
611420	Computer training	76	41 882	17 121	3 995	409	33.1	1.6
61143	Professional & management development training	108	51 515	16 994	3 912	452	27.4	6.2
611430	Professional & management development training	108	51 515	16 994	3 912	452	27.4	6.2
6115	Technical & trade schools	138	158 943	55 102	13 030	2 085	13.2	7.6
61151	Technical & trade schools	138	158 943	55 102	13 030	2 085	13.2	7.6
611511	Cosmetology & barber schools	29	D	D	D	c	D	D
611512	Flight training	26	17 771	4 749	974	203	52.6	46.8
611513	Apprenticeship training	4	D	D	D	b	D	D
611519	Other trade & technical schools	79	133 155	47 501	11 361	1 698	7.7	2.1
6116	Other schools & instruction	415	108 227	33 029	7 329	2 546	39.6	12.9
61161	Fine arts schools	86	10 641	3 123	735	472	31.7	4.4
611610	Fine arts schools	86	10 641	3 123	735	472	31.7	4.4
6116101	Dance schools (including children's & professionals)	71	9 168	2 655	592	406	25.0	4.7
6116102	Art, drama, & music schools	15	1 473	468	143	66	73.3	2.6
61162	Sports & recreation instruction	154	34 459	9 440	2 104	830	50.3	23.3
611620	Sports & recreation instruction	154	34 459	9 440	2 104	830	50.3	23.3
61163	Language schools	14	6 224	2 661	564	222	14.9	1.1
611630	Language schools	14	6 224	2 661	564	222	14.9	1.1
61169	All other schools & instruction	161	56 903	17 805	3 926	1 022	37.4	9.5
611691	Exam preparation & tutoring	32	12 453	3 311	793	273	64.1	6.6
611692	Automobile driving schools	23	3 970	1 670	363	161	45.3	13.6
611699	All other miscellaneous schools & instruction	106	40 480	12 824	2 770	588	28.3	10.0
6117	Educational support services	98	27 842	11 630	2 207	633	26.9	19.7
61171	Educational support services	98	27 842	11 630	2 207	633	26.9	19.7
611710	Educational support services	98	27 842	11 630	2 207	633	26.9	19.7

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
COLORADO									
61	Educational services	182	102 793	86 733	27 383	6 182	1 407	18.0	19.5
611	Educational services	182	102 793	86 733	27 383	6 182	1 407	18.0	19.5
6114	Business schools, & computer & management training ..	11	18 972	13 199	5 285	1 129	139	.1	9.6
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
61143	Professional & management development training	9	D	D	D	D	c	D	D
611430	Professional & management development training ..	9	D	D	D	D	c	D	D
6115	Technical & trade schools	28	11 694	10 902	3 880	878	191	44.5	15.4
61151	Technical & trade schools	28	11 694	10 902	3 880	878	191	44.5	15.4
611513	Apprenticeship training	15	3 704	3 237	1 107	282	83	65.0	14.8
611519	Other trade & technical schools	13	7 990	7 665	2 773	596	108	35.0	15.7
6116	Other schools & instruction	124	62 080	53 401	15 871	3 606	977	19.1	23.3
61161	Fine arts schools	25	14 753	13 559	2 182	419	152	7.8	47.7
611610	Fine arts schools	25	14 753	13 559	2 182	419	152	7.8	47.7
6116101	Dance schools (including children's & professionals')	8	1 306	1 313	427	110	65	23.2	11.4
6116102	Art, drama, & music schools	17	13 447	12 246	1 755	309	87	6.3	51.2
61162	Sports & recreation instruction	27	6 225	6 110	1 923	457	181	51.2	22.2
611620	Sports & recreation instruction	27	6 225	6 110	1 923	457	181	51.2	22.2
61163	Language schools	7	1 138	951	521	83	62	8.6	27.5
611630	Language schools	7	1 138	951	521	83	62	8.6	27.5
61169	All other schools & instruction	65	39 964	32 781	11 245	2 647	582	18.6	14.4
611691	Exam preparation & tutoring	8	1 764	1 897	836	193	52	32.8	17.3
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	56	D	D	D	D	f	D	D
6117	Educational support services	19	10 047	9 231	2 347	569	100	14.4	19.4
61171	Educational support services	19	10 047	9 231	2 347	569	100	14.4	19.4
611710	Educational support services	19	10 047	9 231	2 347	569	100	14.4	19.4

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLORADO SPRINGS, CO MSA								
61	Educational services	92	38 131	14 099	3 629	630	22.2	8.9
611	Educational services	92	38 131	14 099	3 629	630	22.2	8.9
6114	Business schools, & computer & management training	28	14 540	5 370	1 528	173	23.6	15.8
61142	Computer training	12	6 455	3 068	1 037	82	12.9	6.1
611420	Computer training	12	6 455	3 068	1 037	82	12.9	6.1
61143	Professional & management development training	14	D	D	D	b	D	D
611430	Professional & management development training	14	D	D	D	b	D	D
6115	Technical & trade schools	18	11 066	4 449	1 138	132	7.4	4.8
61151	Technical & trade schools	18	11 066	4 449	1 138	132	7.4	4.8
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	10	9 036	3 647	949	91	3.9	5.9
6116	Other schools & instruction	35	11 259	3 897	867	312	27.1	4.6
61161	Fine arts schools	7	1 172	435	104	44	2.5	—
611610	Fine arts schools	7	1 172	435	104	44	2.5	—
6116101	Dance schools (including children's & professionals')	7	1 172	435	104	44	2.5	—
61169	All other schools & instruction	18	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	11	7 156	2 320	553	89	30.6	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DENVER—BOULDER—GREELEY, CO CMSA								
61	Educational services	592	311 367	110 099	24 852	4 767	24.1	9.4
611	Educational services	592	311 367	110 099	24 852	4 767	24.1	9.4
6114	Business schools, & computer & management training	148	D	D	D	f	D	D
61141	Business & secretarial schools	7	D	D	D	c	D	D
611410	Business & secretarial schools	7	D	D	D	c	D	D
61142	Computer training	56	33 936	13 630	2 849	301	36.1	.8
611420	Computer training	56	33 936	13 630	2 849	301	36.1	.8
61143	Professional & management development training	85	D	D	D	e	D	D
611430	Professional & management development training	85	D	D	D	e	D	D
6115	Technical & trade schools	100	D	D	D	g	D	D
61151	Technical & trade schools	100	D	D	D	g	D	D
611511	Cosmetology & barber schools	18	4 196	1 438	351	88	24.6	1.7
611512	Flight training	19	D	D	D	c	D	D
611519	Other trade & technical schools	60	D	D	D	g	D	D
6116	Other schools & instruction	268	75 320	22 965	5 086	1 635	36.8	14.0
61161	Fine arts schools	62	8 295	2 403	581	362	30.9	3.0
611610	Fine arts schools	62	8 295	2 403	581	362	30.9	3.0
6116101	Dance schools (including children's & professionals')	49	D	D	D	e	D	D
6116102	Art, drama, & music schools	13	D	D	D	b	D	D
61162	Sports & recreation instruction	93	21 787	5 939	1 244	393	44.2	25.1
611620	Sports & recreation instruction	93	21 787	5 939	1 244	393	44.2	25.1
61163	Language schools	11	5 697	2 335	514	143	15.2	—
611630	Language schools	11	5 697	2 335	514	143	15.2	—
61169	All other schools & instruction	102	39 541	12 288	2 747	737	37.0	12.2
611691	Exam preparation & tutoring	24	11 114	2 932	715	221	61.7	6.4
611692	Automobile driving schools	16	2 433	1 046	217	106	52.4	4.7
611699	All other miscellaneous schools & instruction	62	25 994	8 310	1 815	410	25.0	15.4
6117	Educational support services	76	25 561	11 097	2 086	599	21.3	21.2
61171	Educational support services	76	25 561	11 097	2 086	599	21.3	21.2
611710	Educational support services	76	25 561	11 097	2 086	599	21.3	21.2
Boulder—Longmont, CO PMSA								
61	Educational services	103	29 920	10 689	2 291	493	37.6	12.5
611	Educational services	103	29 920	10 689	2 291	493	37.6	12.5
6114	Business schools, & computer & management training	26	14 339	5 053	1 177	113	28.4	1.1
61143	Professional & management development training	22	13 308	4 654	1 095	104	26.9	1.2
611430	Professional & management development training	22	13 308	4 654	1 095	104	26.9	1.2
6115	Technical & trade schools	13	D	D	D	c	D	D
61151	Technical & trade schools	13	D	D	D	c	D	D
611512	Flight training	5	D	D	D	b	D	D
6116	Other schools & instruction	51	7 698	2 050	421	224	43.7	12.1
61162	Sports & recreation instruction	19	D	D	D	b	D	D
611620	Sports & recreation instruction	19	D	D	D	b	D	D
61169	All other schools & instruction	26	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	19	D	D	D	b	D	D
6117	Educational support services	13	D	D	D	b	D	D
61171	Educational support services	13	D	D	D	b	D	D
611710	Educational support services	13	D	D	D	b	D	D
Denver, CO PMSA								
61	Educational services	470	273 715	96 717	22 041	4 172	23.0	9.3
611	Educational services	470	273 715	96 717	22 041	4 172	23.0	9.3
6114	Business schools, & computer & management training	120	65 976	25 054	5 658	707	30.1	2.2
61141	Business & secretarial schools	7	D	D	D	c	D	D
611410	Business & secretarial schools	7	D	D	D	c	D	D
61142	Computer training	52	32 905	13 231	2 767	292	35.8	.8
611420	Computer training	52	32 905	13 231	2 767	292	35.8	.8
61143	Professional & management development training	61	D	D	D	e	D	D
611430	Professional & management development training	61	D	D	D	e	D	D
6115	Technical & trade schools	85	124 355	43 228	10 373	1 587	12.6	7.2
61151	Technical & trade schools	85	124 355	43 228	10 373	1 587	12.6	7.2
611511	Cosmetology & barber schools	17	D	D	D	b	D	D
611512	Flight training	14	D	D	D	b	D	D
611519	Other trade & technical schools	52	106 260	38 832	9 376	1 391	6.8	2.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DENVER—BOULDER—GREELEY, CO CMSA—Con.								
Denver, CO PMSA—Con.								
61	Educational services—Con.							
611	Educational services—Con.							
6116	Other schools & instruction	207	62 402	19 485	4 302	1 334	38.0	15.3
61161	Fine arts schools	54	7 619	2 150	514	264	31.0	2.8
611610	Fine arts schools	54	7 619	2 150	514	264	31.0	2.8
6116101	Dance schools (including children's & professionals)	41	D	D	D	c	D	D
6116102	Art, drama, & music schools	13	D	D	D	b	D	D
61162	Sports & recreation instruction	72	18 015	4 854	1 036	320	45.3	27.6
611620	Sports & recreation instruction	72	18 015	4 854	1 036	320	45.3	27.6
61163	Language schools	10	D	D	D	c	D	D
611630	Language schools	10	D	D	D	c	D	D
61169	All other schools & instruction	71	D	D	D	f	D	D
611691	Exam preparation & tutoring	19	10 291	2 660	637	199	61.5	6.9
611692	Automobile driving schools	12	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	40	D	D	D	e	D	D
6117	Educational support services	58	20 982	8 950	1 708	544	18.0	25.5
61171	Educational support services	58	20 982	8 950	1 708	544	18.0	25.5
611710	Educational support services	58	20 982	8 950	1 708	544	18.0	25.5
Greeley, CO PMSA								
61	Educational services	19	7 732	2 693	520	102	11.1	.5
611	Educational services	19	7 732	2 693	520	102	11.1	.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	5 220	1 430	363	77	11.3	.7
61169	All other schools & instruction	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D
FORT COLLINS—LOVELAND, CO MSA								
61	Educational services	40	21 051	5 401	1 142	365	27.9	2.0
611	Educational services	40	21 051	5 401	1 142	365	27.9	2.0
6115	Technical & trade schools	5	14 074	3 658	766	160	6.5	—
61151	Technical & trade schools	5	14 074	3 658	766	160	6.5	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	3	D	D	D	c	D	D
6116	Other schools & instruction	25	4 938	1 340	268	182	67.1	7.8
61162	Sports & recreation instruction	9	2 768	830	163	109	75.0	10.5
611620	Sports & recreation instruction	9	2 768	830	163	109	75.0	10.5
61169	All other schools & instruction	10	D	D	D	b	D	D
GRAND JUNCTION, CO MSA								
61	Educational services	15	2 704	879	196	106	60.7	2.7
611	Educational services	15	2 704	879	196	106	60.7	2.7
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	1 502	412	78	69	58.7	4.9
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
PUEBLO, CO MSA								
61	Educational services	11	3 285	929	252	77	37.9	1.2
611	Educational services	11	3 285	929	252	77	37.9	1.2
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE COLORADO METROPOLITAN AREAS								
61	Educational services	96	19 941	5 711	1 244	364	43.7	12.5
611	Educational services	96	19 941	5 711	1 244	364	43.7	12.5
6114	Business schools, & computer & management training	11	4 764	1 266	221	23	20.2	—
61143	Professional & management development training	7	4 142	1 099	186	11	17.8	—
611430	Professional & management development training	7	4 142	1 099	186	11	17.8	—
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	70	D	D	D	e	D	D
61162	Sports & recreation instruction	34	7 012	1 882	504	189	56.3	31.5
611620	Sports & recreation instruction	34	7 012	1 882	504	189	56.3	31.5
61169	All other schools & instruction	26	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	23	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
COLORADO SPRINGS, CO MSA									
61	Educational services	13	19 220	12 697	4 547	1 090	114	4.0	10.3
611	Educational services	13	19 220	12 697	4 547	1 090	114	4.0	10.3
6114	Business schools, & computer & management training ..	1	D	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	D	b	D	D
611430	Professional & management development training ..	1	D	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D
DENVER—BOULDER—GREELEY, CO CMSA									
61	Educational services	109	54 038	46 522	15 251	3 513	881	24.7	14.0
611	Educational services	109	54 038	46 522	15 251	3 513	881	24.7	14.0
6114	Business schools, & computer & management training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	18	D	D	D	D	c	D	D
61151	Technical & trade schools	18	D	D	D	D	c	D	D
611513	Apprenticeship training	9	D	D	D	D	b	D	D
611519	Other trade & technical schools	9	D	D	D	D	b	D	D
6116	Other schools & instruction	73	33 609	26 696	9 033	2 078	624	24.0	13.4
61161	Fine arts schools	13	1 991	1 760	447	107	83	31.2	62.8
611610	Fine arts schools	13	1 991	1 760	447	107	83	31.2	62.8
6116102	Art, drama, & music schools	9	D	D	D	D	b	D	D
61162	Sports & recreation instruction	13	3 037	3 086	678	106	43	48.6	32.1
611620	Sports & recreation instruction	13	3 037	3 086	678	106	43	48.6	32.1
61169	All other schools & instruction	41	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	35	26 281	19 707	6 817	1 644	403	20.8	6.3
6117	Educational support services	11	D	D	D	D	b	D	D
61171	Educational support services	11	D	D	D	D	b	D	D
611710	Educational support services	11	D	D	D	D	b	D	D
Boulder—Longmont, CO PMSA									
61	Educational services	22	14 049	14 226	4 128	944	236	51.3	6.9
611	Educational services	22	14 049	14 226	4 128	944	236	51.3	6.9
6115	Technical & trade schools	4	3 496	3 348	1 108	271	52	46.0	5.0
61151	Technical & trade schools	4	3 496	3 348	1 108	271	52	46.0	5.0
6116	Other schools & instruction	18	10 553	10 878	3 020	673	184	53.0	7.5
61169	All other schools & instruction	9	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DENVER—BOULDER—GREELEY, CO CMSA—Con.									
Denver, CO PMSA									
61	Educational services	84	39 249	31 599	10 695	2 403	590	15.3	16.8
611	Educational services	84	39 249	31 599	10 695	2 403	590	15.3	16.8
6114	Business schools, & computer & management training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	14	D	D	D	D	b	D	D
61151	Technical & trade schools	14	D	D	D	D	b	D	D
611513	Apprenticeship training	9	D	D	D	D	b	D	D
6116	Other schools & instruction	52	22 316	15 121	5 585	1 239	385	10.5	16.6
61161	Fine arts schools	9	D	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	8	D	D	D	D	b	D	D
61162	Sports & recreation instruction	11	D	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	D	b	D	D
61169	All other schools & instruction	29	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	24	D	D	D	D	e	D	D
6117	Educational support services	11	D	D	D	D	b	D	D
61171	Educational support services	11	D	D	D	D	b	D	D
611710	Educational support services	11	D	D	D	D	b	D	D
Greeley, CO PMSA									
61	Educational services	3	740	697	428	166	55	D	—
611	Educational services	3	740	697	428	166	55	D	—
6116	Other schools & instruction	3	740	697	428	166	55	D	—
FORT COLLINS—LOVELAND, CO MSA									
61	Educational services	9	1 901	1 726	550	136	53	71.6	7.6
611	Educational services	9	1 901	1 726	550	136	53	71.6	7.6
6116	Other schools & instruction	8	D	D	D	D	b	D	D
GRAND JUNCTION, CO MSA									
61	Educational services	7	1 956	1 836	699	157	35	7.3	32.9
611	Educational services	7	1 956	1 836	699	157	35	7.3	32.9
6115	Technical & trade schools	5	D	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	D	b	D	D
PUEBLO, CO MSA									
61	Educational services	5	1 004	937	431	76	26	16.7	83.3
611	Educational services	5	1 004	937	431	76	26	16.7	83.3
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
AREA OUTSIDE COLORADO METROPOLITAN AREAS									
61	Educational services	39	24 674	23 015	5 905	1 210	298	11.2	36.0
611	Educational services	39	24 674	23 015	5 905	1 210	298	11.2	36.0
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	34	D	D	D	D	e	D	D
61161	Fine arts schools	7	D	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	D	c	D	D
611620	Sports & recreation instruction	10	D	D	D	D	c	D	D
61169	All other schools & instruction	16	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, CO								
61	Educational services	40	14 767	6 344	1 483	498	22.5	10.9
611	Educational services	40	14 767	6 344	1 483	498	22.5	10.9
6114	Business schools, & computer & management training	7	5 387	1 962	457	81	18.5	.5
6115	Technical & trade schools	15	D	D	D	b	D	D
61151	Technical & trade schools	15	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	D	D	D	a	D	D
6116	Other schools & instruction	16	2 035	1 050	282	63	68.6	30.7
6117	Educational support services	2	D	D	D	e	D	D
61171	Educational support services	2	D	D	D	e	D	D
611710	Educational support services	2	D	D	D	e	D	D
ARAPAHOE COUNTY, CO								
61	Educational services	147	127 216	43 245	9 479	1 254	20.7	8.0
611	Educational services	147	127 216	43 245	9 479	1 254	20.7	8.0
6114	Business schools, & computer & management training	31	25 368	10 263	2 006	207	34.3	.7
61142	Computer training	11	20 592	8 872	1 710	172	27.4	.6
611420	Computer training	11	20 592	8 872	1 710	172	27.4	.6
61143	Professional & management development training	18	D	D	D	b	D	D
611430	Professional & management development training	18	D	D	D	b	D	D
6115	Technical & trade schools	24	66 130	23 114	5 437	414	7.1	3.7
61151	Technical & trade schools	24	66 130	23 114	5 437	414	7.1	3.7
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611512	Flight training	6	D	D	D	a	D	D
611519	Other trade & technical schools	14	60 520	22 216	5 219	373	1.6	1.5
6116	Other schools & instruction	72	29 342	7 541	1 636	514	40.4	12.7
61161	Fine arts schools	16	2 286	717	164	109	29.9	2.9
611610	Fine arts schools	16	2 286	717	164	109	29.9	2.9
6116101	Dance schools (including children's & professionals)	12	1 792	562	129	91	20.5	1.5
61162	Sports & recreation instruction	30	9 098	2 011	395	170	47.1	5.0
611620	Sports & recreation instruction	30	9 098	2 011	395	170	47.1	5.0
61169	All other schools & instruction	24	D	D	D	c	D	D
611691	Exam preparation & tutoring	5	5 691	800	219	46	77.4	-
611699	All other miscellaneous schools & instruction	15	10 065	2 788	625	124	22.6	31.9
6117	Educational support services	20	6 376	2 327	400	119	16.7	60.5
61171	Educational support services	20	6 376	2 327	400	119	16.7	60.5
611710	Educational support services	20	6 376	2 327	400	119	16.7	60.5
ARCHULETA COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D
BOULDER COUNTY, CO								
61	Educational services	103	29 920	10 689	2 291	493	37.6	12.5
611	Educational services	103	29 920	10 689	2 291	493	37.6	12.5
6114	Business schools, & computer & management training	26	14 339	5 053	1 177	113	28.4	1.1
61143	Professional & management development training	22	13 308	4 654	1 095	104	26.9	1.2
611430	Professional & management development training	22	13 308	4 654	1 095	104	26.9	1.2
6115	Technical & trade schools	13	D	D	D	c	D	D
61151	Technical & trade schools	13	D	D	D	c	D	D
611512	Flight training	5	D	D	D	b	D	D
6116	Other schools & instruction	51	7 698	2 050	421	224	43.7	12.1
61162	Sports & recreation instruction	19	D	D	D	b	D	D
611620	Sports & recreation instruction	19	D	D	D	b	D	D
61169	All other schools & instruction	26	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	19	D	D	D	b	D	D
6117	Educational support services	13	D	D	D	b	D	D
61171	Educational support services	13	D	D	D	b	D	D
611710	Educational support services	13	D	D	D	b	D	D
CHAFFEE COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
CLEAR CREEK COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
DELTA COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DENVER COUNTY, CO								
61	Educational services	123	82 714	29 443	6 850	1 605	20.2	12.6
611	Educational services	123	82 714	29 443	6 850	1 605	20.2	12.6
6114	Business schools, & computer & management training	35	15 928	5 412	1 235	193	25.6	3.6
61142	Computer training	15	D	D	D	b	D	D
611420	Computer training	15	D	D	D	b	D	D
61143	Professional & management development training	17	8 821	2 600	566	75	17.3	6.0
611430	Professional & management development training	17	8 821	2 600	566	75	17.3	6.0
6115	Technical & trade schools	30	45 735	14 874	3 586	972	16.3	13.9
61151	Technical & trade schools	30	45 735	14 874	3 586	972	16.3	13.9
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611512	Flight training	6	8 121	2 028	445	66	48.4	51.6
611519	Other trade & technical schools	19	35 622	12 235	3 019	865	8.6	3.6
6116	Other schools & instruction	43	15 662	6 483	1 470	382	25.4	21.5
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	9	D	D	D	b	D	D
61162	Sports & recreation instruction	10	4 528	1 608	357	38	20.1	68.4
611620	Sports & recreation instruction	10	4 528	1 608	357	38	20.1	68.4
61163	Language schools	6	D	D	D	c	D	D
611630	Language schools	6	D	D	D	c	D	D
61169	All other schools & instruction	16	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	11	4 252	2 254	503	138	34.1	5.7
6117	Educational support services	15	5 389	2 674	559	58	22.8	3.2
61171	Educational support services	15	5 389	2 674	559	58	22.8	3.2
611710	Educational support services	15	5 389	2 674	559	58	22.8	3.2
DOUGLAS COUNTY, CO								
61	Educational services	24	6 649	2 488	588	67	21.4	4.1
611	Educational services	24	6 649	2 488	588	67	21.4	4.1
6114	Business schools, & computer & management training	8	4 746	1 984	485	37	11.6	—
61143	Professional & management development training	4	D	D	D	b	D	D
611430	Professional & management development training	4	D	D	D	b	D	D
6116	Other schools & instruction	10	1 287	185	29	21	41.4	16.6
EAGLE COUNTY, CO								
61	Educational services	16	1 577	388	58	28	69.4	17.1
611	Educational services	16	1 577	388	58	28	69.4	17.1
6116	Other schools & instruction	14	D	D	D	b	D	D
61162	Sports & recreation instruction	10	1 171	241	46	12	74.6	23.0
611620	Sports & recreation instruction	10	1 171	241	46	12	74.6	23.0
ELBERT COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
EL PASO COUNTY, CO								
61	Educational services	92	38 131	14 099	3 629	630	22.2	8.9
611	Educational services	92	38 131	14 099	3 629	630	22.2	8.9
6114	Business schools, & computer & management training	28	14 540	5 370	1 528	173	23.6	15.8
61142	Computer training	12	6 455	3 068	1 037	82	12.9	6.1
611420	Computer training	12	6 455	3 068	1 037	82	12.9	6.1
61143	Professional & management development training	14	D	D	D	b	D	D
611430	Professional & management development training	14	D	D	D	b	D	D
6115	Technical & trade schools	18	11 066	4 449	1 138	132	7.4	4.8
61151	Technical & trade schools	18	11 066	4 449	1 138	132	7.4	4.8
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	10	9 036	3 647	949	91	3.9	5.9
6116	Other schools & instruction	35	11 259	3 897	867	312	27.1	4.6
61161	Fine arts schools	7	1 172	435	104	44	2.5	—
611610	Fine arts schools	7	1 172	435	104	44	2.5	—
6116101	Dance schools (including children's & professionals')	7	1 172	435	104	44	2.5	—
61169	All other schools & instruction	18	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	11	7 156	2 320	553	89	30.6	—
FREMONT COUNTY, CO								
61	Educational services	5	678	226	25	13	40.0	60.0
611	Educational services	5	678	226	25	13	40.0	60.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GARFIELD COUNTY, CO								
61	Educational services	7	2 462	764	187	19	42.9	—
611	Educational services	7	2 462	764	187	19	42.9	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
GILPIN COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
GRAND COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
GUNNISON COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
JEFFERSON COUNTY, CO								
61	Educational services	136	42 369	15 197	3 641	748	36.0	6.5
611	Educational services	136	42 369	15 197	3 641	748	36.0	6.5
6114	Business schools, & computer & management training	39	14 547	5 433	1 475	189	38.1	4.8
61142	Computer training	18	5 169	1 748	520	33	78.3	2.3
611420	Computer training	18	5 169	1 748	520	33	78.3	2.3
61143	Professional & management development training	21	9 378	3 685	955	156	15.9	6.2
611430	Professional & management development training	21	9 378	3 685	955	156	15.9	6.2
6115	Technical & trade schools	14	D	D	D	c	D	D
61151	Technical & trade schools	14	D	D	D	c	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	66	14 076	4 226	885	354	42.6	11.5
61161	Fine arts schools	19	2 150	541	118	70	38.8	.9
611610	Fine arts schools	19	2 150	541	118	70	38.8	.9
6116101	Dance schools (including children's & professionals)	14	1 802	514	112	64	27.0	1.1
61162	Sports & recreation instruction	22	3 027	678	141	69	76.6	23.4
611620	Sports & recreation instruction	22	3 027	678	141	69	76.6	23.4
61169	All other schools & instruction	24	D	D	D	c	D	D
611691	Exam preparation & tutoring	10	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	b	D	D
6117	Educational support services	17	D	D	D	b	D	D
61171	Educational support services	17	D	D	D	b	D	D
611710	Educational support services	17	D	D	D	b	D	D
LAKE COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D
LA PLATA COUNTY, CO								
61	Educational services	13	5 190	1 243	209	43	24.7	—
611	Educational services	13	5 190	1 243	209	43	24.7	—
6114	Business schools, & computer & management training	7	4 306	1 058	173	20	16.6	—
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
LARIMER COUNTY, CO								
61	Educational services	40	21 051	5 401	1 142	365	27.9	2.0
611	Educational services	40	21 051	5 401	1 142	365	27.9	2.0
6115	Technical & trade schools	5	14 074	3 658	766	160	6.5	—
61151	Technical & trade schools	5	14 074	3 658	766	160	6.5	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	3	D	D	D	c	D	D
6116	Other schools & instruction	25	4 938	1 340	268	182	67.1	7.8
61162	Sports & recreation instruction	9	2 768	830	163	109	75.0	10.5
611620	Sports & recreation instruction	9	2 768	830	163	109	75.0	10.5
61169	All other schools & instruction	10	D	D	D	b	D	D
LAS ANIMAS COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MESA COUNTY, CO								
61	Educational services	15	2 704	879	196	106	60.7	2.7
611	Educational services	15	2 704	879	196	106	60.7	2.7
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	1 502	412	78	69	58.7	4.9
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
MOFFAT COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
MONTEZUMA COUNTY, CO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
MONTROSE COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
OTERO COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D
OURAY COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D
PARK COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PITKIN COUNTY, CO								
61	Educational services	10	2 357	912	208	70	41.6	26.2
611	Educational services	10	2 357	912	208	70	41.6	26.2
6116	Other schools & instruction	9	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
PROWERS COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
PUEBLO COUNTY, CO								
61	Educational services	11	3 285	929	252	77	37.9	1.2
611	Educational services	11	3 285	929	252	77	37.9	1.2
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
ROUTT COUNTY, CO								
61	Educational services	5	1 033	240	131	41	32.5	2.3
611	Educational services	5	1 033	240	131	41	32.5	2.3
6116	Other schools & instruction	4	D	D	D	b	D	D
SAN MIGUEL COUNTY, CO								
61	Educational services	4	427	48	16	10	45.7	-
611	Educational services	4	427	48	16	10	45.7	-
SUMMIT COUNTY, CO								
61	Educational services	5	1 719	503	186	66	91.7	4.8
611	Educational services	5	1 719	503	186	66	91.7	4.8
6116	Other schools & instruction	5	1 719	503	186	66	91.7	4.8
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TELLER COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
WELD COUNTY, CO								
61	Educational services	19	7 732	2 693	520	102	11.1	.5
611	Educational services	19	7 732	2 693	520	102	11.1	.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	5 220	1 430	363	77	11.3	.7
61169	All other schools & instruction	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARVADA, CO *								
61	Educational services	19	3 291	1 207	351	63	27.3	1.7
611	Educational services	19	3 291	1 207	351	63	27.3	1.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ARVADA, CO (JEFFERSON COUNTY PART) *								
61	Educational services	19	3 291	1 207	351	63	27.3	1.7
611	Educational services	19	3 291	1 207	351	63	27.3	1.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ASPEN, CO								
61	Educational services	6	1 471	585	91	27	48.4	—
611	Educational services	6	1 471	585	91	27	48.4	—
6116	Other schools & instruction	6	1 471	585	91	27	48.4	—
AURORA, CO *								
61	Educational services	44	17 937	6 825	1 579	378	21.2	17.0
611	Educational services	44	17 937	6 825	1 579	378	21.2	17.0
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	25	6 565	2 319	569	176	23.5	1.7
61161	Fine arts schools	6	1 091	348	81	52	15.3	3.6
611610	Fine arts schools	6	1 091	348	81	52	15.3	3.6
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	6	2 560	905	213	76	9.4	90.6
61171	Educational support services	6	2 560	905	213	76	9.4	90.6
611710	Educational support services	6	2 560	905	213	76	9.4	90.6
AURORA, CO (ADAMS COUNTY PART) *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AURORA, CO (ARAPAHOE COUNTY PART) *								
61	Educational services	41	D	D	D	e	D	D
611	Educational services	41	D	D	D	e	D	D
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	23	D	D	D	c	D	D
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	5	D	D	D	b	D	D
BOULDER, CO								
61	Educational services	59	18 292	5 694	1 342	299	27.3	3.5
611	Educational services	59	18 292	5 694	1 342	299	27.3	3.5
6114	Business schools, & computer & management training	14	10 874	3 709	920	90	15.1	1.1
61143	Professional & management development training	12	D	D	D	b	D	D
611430	Professional & management development training	12	D	D	D	b	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
6116	Other schools & instruction	32	5 522	1 313	293	176	38.8	8.0
61162	Sports & recreation instruction	12	2 425	679	123	49	38.1	11.6
611620	Sports & recreation instruction	12	2 425	679	123	49	38.1	11.6
61169	All other schools & instruction	15	D	D	D	b	D	D
BRIGHTON, CO *								
61	Educational services	2	D	D	D	a	D	D
BRIGHTON, CO (ADAMS COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
BROOMFIELD, CO *								
61	Educational services	9	3 682	1 888	333	89	26.7	70.3
611	Educational services	9	3 682	1 888	333	89	26.7	70.3
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
BROOMFIELD, CO (BOULDER COUNTY PART) *								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BROOMFIELD, CO (JEFFERSON COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CANON CITY, CO								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
CARBONDALE, CO								
61	Educational services	3	1 623	549	137	6	D	-
611	Educational services	3	1 623	549	137	6	D	-
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
CASTLE ROCK, CO								
61	Educational services	6	1 524	789	175	11	47.6	-
611	Educational services	6	1 524	789	175	11	47.6	-

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHERRY HILLS VILLAGE, CO								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
COLORADO SPRINGS, CO								
61	Educational services	81	36 460	13 525	3 516	599	21.6	7.9
611	Educational services	81	36 460	13 525	3 516	599	21.6	7.9
6114	Business schools, & computer & management training	23	13 539	5 059	1 478	156	21.4	14.9
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
61143	Professional & management development training	12	D	D	D	b	D	D
611430	Professional & management development training	12	D	D	D	b	D	D
6115	Technical & trade schools	15	D	D	D	c	D	D
61151	Technical & trade schools	15	D	D	D	c	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	8	D	D	D	b	D	D
6116	Other schools & instruction	33	D	D	D	e	D	D
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	6	D	D	D	b	D	D
61169	All other schools & instruction	18	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	11	7 156	2 320	553	89	30.6	—
COMMERCE CITY, CO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CRAIG, CO								
61	Educational services	1	D	D	D	a	D	D
DENVER, CO								
61	Educational services	123	82 714	29 443	6 850	1 605	20.2	12.6
611	Educational services	123	82 714	29 443	6 850	1 605	20.2	12.6
6114	Business schools, & computer & management training	35	15 928	5 412	1 235	193	25.6	3.6
61142	Computer training	15	D	D	D	b	D	D
611420	Computer training	15	D	D	D	b	D	D
61143	Professional & management development training	17	8 821	2 600	566	75	17.3	6.0
611430	Professional & management development training	17	8 821	2 600	566	75	17.3	6.0
6115	Technical & trade schools	30	45 735	14 874	3 586	972	16.3	13.9
61151	Technical & trade schools	30	45 735	14 874	3 586	972	16.3	13.9
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611512	Flight training	6	8 121	2 028	445	66	48.4	51.6
611519	Other trade & technical schools	19	35 622	12 235	3 019	865	8.6	3.6
6116	Other schools & instruction	43	15 662	6 483	1 470	382	25.4	21.5
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	9	D	D	D	b	D	D
61162	Sports & recreation instruction	10	4 528	1 608	357	38	20.1	68.4
611620	Sports & recreation instruction	10	4 528	1 608	357	38	20.1	68.4
61163	Language schools	6	D	D	D	c	D	D
611630	Language schools	6	D	D	D	c	D	D
61169	All other schools & instruction	16	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	11	4 252	2 254	503	138	34.1	5.7
6117	Educational support services	15	5 389	2 674	559	58	22.8	3.2
61171	Educational support services	15	5 389	2 674	559	58	22.8	3.2
611710	Educational support services	15	5 389	2 674	559	58	22.8	3.2
DURANGO, CO								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ENGLEWOOD, CO								
61	Educational services	18	49 850	17 755	4 035	285	19.3	4.4
611	Educational services	18	49 850	17 755	4 035	285	19.3	4.4
6115	Technical & trade schools	6	38 880	15 923	3 679	254	6.6	—
61151	Technical & trade schools	6	38 880	15 923	3 679	254	6.6	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	2	D	D	D	c	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	a	D	D
611620	Sports & recreation instruction	6	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
611691	Exam preparation & tutoring	1	D	D	D	a	D	D
ESTES PARK, CO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
FEDERAL HEIGHTS, CO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
FORT COLLINS, CO								
61	Educational services	24	17 813	4 628	974	305	23.6	2.3
611	Educational services	24	17 813	4 628	974	305	23.6	2.3
6115	Technical & trade schools	3	D	D	D	c	D	D
61151	Technical & trade schools	3	D	D	D	c	D	D
611519	Other trade & technical schools	3	D	D	D	c	D	D
6116	Other schools & instruction	15	D	D	D	c	D	D
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
FRUITA, CO								
61	Educational services	1	D	D	D	a	D	D
GLENDALE, CO								
61	Educational services	6	3 185	1 047	246	37	7.5	—
611	Educational services	6	3 185	1 047	246	37	7.5	—
GLENWOOD SPRINGS, CO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GOLDEN, CO								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
GRAND JUNCTION, CO								
61	Educational services	8	2 065	646	136	85	74.3	—
611	Educational services	8	2 065	646	136	85	74.3	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
GREELEY, CO								
61	Educational services	13	D	D	D	b	D	D
611	Educational services	13	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
GREENWOOD VILLAGE, CO								
61	Educational services	14	10 551	4 195	586	113	54.1	7.1
611	Educational services	14	10 551	4 195	586	113	54.1	7.1
6114	Business schools, & computer & management training	5	8 851	3 611	466	40	62.3	1.5
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6116	Other schools & instruction	9	1 700	584	120	73	11.6	36.1
61169	All other schools & instruction	3	D	D	D	b	D	D
GUNNISON, CO								
61	Educational services	1	D	D	D	a	D	D
LAFAYETTE, CO								
61	Educational services	1	D	D	D	a	D	D
LA JUNTA, CO								
61	Educational services	1	D	D	D	a	D	D
LAKEWOOD, CO								
61	Educational services	39	12 625	4 712	1 108	198	22.2	7.0
611	Educational services	39	12 625	4 712	1 108	198	22.2	7.0
6115	Technical & trade schools	8	5 872	2 524	641	87	18.4	1.2
61151	Technical & trade schools	8	5 872	2 524	641	87	18.4	1.2
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	6	D	D	D	b	D	D
6116	Other schools & instruction	16	4 589	1 376	266	80	13.6	11.5
61161	Fine arts schools	5	851	323	63	26	29.7	—
611610	Fine arts schools	5	851	323	63	26	29.7	—
6116101	Dance schools (including children's & professionals)	5	851	323	63	26	29.7	—
61169	All other schools & instruction	5	3 101	911	166	46	3.0	5.5
LAMAR, CO								
61	Educational services	1	D	D	D	a	D	D
LITTLETON, CO *								
61	Educational services	14	10 686	3 245	740	132	14.7	4.9
611	Educational services	14	10 686	3 245	740	132	14.7	4.9
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	6	3 006	1 321	283	68	39.1	17.2
LITTLETON, CO (ARAPAHOE COUNTY PART) *								
61	Educational services	14	10 686	3 245	740	132	14.7	4.9
611	Educational services	14	10 686	3 245	740	132	14.7	4.9
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	6	3 006	1 321	283	68	39.1	17.2
LONGMONT, CO *								
61	Educational services	12	7 213	2 254	533	60	31.8	2.0
611	Educational services	12	7 213	2 254	533	60	31.8	2.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	a	D	D
LONGMONT, CO (BOULDER COUNTY PART) *								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LONGMONT, CO (WELD COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	a	D	D
LOUISVILLE, CO								
61	Educational services	6	922	453	88	23	89.9	7.6
611	Educational services	6	922	453	88	23	89.9	7.6
LOVELAND, CO								
61	Educational services	5	251	102	38	22	100.0	—
611	Educational services	5	251	102	38	22	100.0	—
MONTROSE, CO								
61	Educational services	2	D	D	D	a	D	D
NORTHGLENN, CO *								
61	Educational services	2	D	D	D	a	D	D
NORTHGLENN, CO (ADAMS COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
PARKER, CO								
61	Educational services	5	520	172	36	17	76.2	23.8
611	Educational services	5	520	172	36	17	76.2	23.8
PUEBLO, CO								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
RIFLE, CO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SHERIDAN, CO								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
STEAMBOAT SPRINGS, CO								
61	Educational services	5	1 033	240	131	41	32.5	2.3
611	Educational services	5	1 033	240	131	41	32.5	2.3
6116	Other schools & instruction	4	D	D	D	b	D	D
THORNTON, CO *								
61	Educational services	8	2 832	954	309	67	20.6	—
611	Educational services	8	2 832	954	309	67	20.6	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
THORNTON, CO (ADAMS COUNTY PART) *								
61	Educational services	8	2 832	954	309	67	20.6	—
611	Educational services	8	2 832	954	309	67	20.6	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
TRINIDAD, CO								
61	Educational services	1	D	D	D	a	D	D
VAIL, CO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WESTMINSTER, CO *								
61	Educational services	21	5 689	2 047	443	103	30.0	1.1
611	Educational services	21	5 689	2 047	443	103	30.0	1.1
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	a	D	D
61151	Technical & trade schools	6	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
WESTMINSTER, CO (ADAMS COUNTY PART) *								
61	Educational services	15	4 419	1 656	347	54	35.6	1.4
611	Educational services	15	4 419	1 656	347	54	35.6	1.4
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	a	D	D
61151	Technical & trade schools	6	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
WESTMINSTER, CO (JEFFERSON COUNTY PART) *								
61	Educational services	6	1 270	391	96	49	10.6	—
611	Educational services	6	1 270	391	96	49	10.6	—
6116	Other schools & instruction	6	1 270	391	96	49	10.6	—
WHEAT RIDGE, CO								
61	Educational services	9	3 674	1 431	350	88	39.1	1.6
611	Educational services	9	3 674	1 431	350	88	39.1	1.6
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
WINDSOR, CO *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WINDSOR, CO (WELD COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WOODLAND PARK, CO								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ADAMS COUNTY, CO								
61	Educational services	8	D	D	D	e	D	D
611	Educational services	8	D	D	D	e	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6117	Educational support services	1	D	D	D	e	D	D
61171	Educational support services	1	D	D	D	e	D	D
611710	Educational support services	1	D	D	D	e	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF ARAPAHOE COUNTY, CO								
61	Educational services	49	30 056	8 560	1 891	248	17.0	15.0
611	Educational services	49	30 056	8 560	1 891	248	17.0	15.0
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	19	5 254	1 323	258	119	39.8	4.2
61162	Sports & recreation instruction	9	1 656	538	116	53	29.1	11.8
611620	Sports & recreation instruction	9	1 656	538	116	53	29.1	11.8
61169	All other schools & instruction	5	3 110	629	113	42	50.0	—
611699	All other miscellaneous schools & instruction	5	3 110	629	113	42	50.0	—
6117	Educational support services	10	D	D	D	b	D	D
61171	Educational support services	10	D	D	D	b	D	D
611710	Educational support services	10	D	D	D	b	D	D
BALANCE OF ARCHULETA COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BOULDER COUNTY, CO								
61	Educational services	20	D	D	D	b	D	D
611	Educational services	20	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	a	D	D
BALANCE OF CHAFFEE COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
BALANCE OF CLEAR CREEK COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF DELTA COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DOUGLAS COUNTY, CO								
61	Educational services	13	4 605	1 527	377	39	6.6	3.2
611	Educational services	13	4 605	1 527	377	39	6.6	3.2
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
BALANCE OF EAGLE COUNTY, CO								
61	Educational services	14	D	D	D	b	D	D
611	Educational services	14	D	D	D	b	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
BALANCE OF ELBERT COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF EL PASO COUNTY, CO								
61	Educational services	11	1 671	574	113	31	35.7	31.7
611	Educational services	11	1 671	574	113	31	35.7	31.7
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF FREMONT COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GILPIN COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF GRAND COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF GUNNISON COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, CO								
61	Educational services	57	D	D	D	e	D	D
611	Educational services	57	D	D	D	e	D	D
6114	Business schools, & computer & management training	17	D	D	D	c	D	D
61142	Computer training	10	D	D	D	a	D	D
611420	Computer training	10	D	D	D	a	D	D
61143	Professional & management development training	7	D	D	D	c	D	D
611430	Professional & management development training	7	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	28	D	D	D	c	D	D
61162	Sports & recreation instruction	9	1 246	304	54	33	72.5	27.5
611620	Sports & recreation instruction	9	1 246	304	54	33	72.5	27.5
61169	All other schools & instruction	12	D	D	D	b	D	D
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
BALANCE OF LAKE COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LA PLATA COUNTY, CO								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6114	Business schools, & computer & management training	7	4 306	1 058	173	20	16.6	—
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
BALANCE OF LARIMER COUNTY, CO								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	a	D	D
61169	All other schools & instruction	5	1 272	216	39	9	41.7	—
BALANCE OF MESA COUNTY, CO								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
BALANCE OF MOFFAT COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MONTEZUMA COUNTY, CO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
BALANCE OF OURAY COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PARK COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PITKIN COUNTY, CO								
61	Educational services	4	886	327	117	43	30.2	69.8
611	Educational services	4	886	327	117	43	30.2	69.8
6116	Other schools & instruction	3	D	D	D	b	D	D
BALANCE OF PROWERS COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PUEBLO COUNTY, CO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SAN MIGUEL COUNTY, CO								
61	Educational services	4	427	48	16	10	45.7	—
611	Educational services	4	427	48	16	10	45.7	—
BALANCE OF SUMMIT COUNTY, CO								
61	Educational services	5	1 719	503	186	66	91.7	4.8
611	Educational services	5	1 719	503	186	66	91.7	4.8
6116	Other schools & instruction	5	1 719	503	186	66	91.7	4.8
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
BALANCE OF WELD COUNTY, CO								
61	Educational services	2	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

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

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

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

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

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

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

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

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

Appendix D.

Geographic Notes

COLORADO

Arvada is in Adams and Jefferson Counties.

Aurora is in Adams, Arapahoe, and Douglas Counties.

Berthoud is in Larimer and Weld Counties; it annexed into Weld County in December 1996.

Brighton is in Adams and Weld Counties.

Broomfield is in Adams, Boulder, Jefferson, and Weld Counties.

Littleton is in Arapahoe, Douglas, and Jefferson Counties.

Longmont is in Boulder and Weld Counties.

Northglenn is in Adams and Weld Counties.

Superior is in Boulder and Jefferson Counties.

Thornton is in Adams and Weld Counties.

Westminster is in Adams and Jefferson Counties.

Windsor is in Larimer and Weld Counties; it annexed into Larimer County in November 1994.

Appendix E. Metropolitan Areas

COLORADO

Boulder—Longmont, CO PMSA

Boulder County, CO

Colorado Springs, CO MSA

El Paso County, CO

Denver, CO PMSA

Adams County, CO

Arapahoe County, CO

Denver County, CO

Douglas County, CO

Jefferson County, CO

Denver—Boulder—Greeley, CO CMSA

Boulder—Longmont, CO PMSA

Boulder County, CO

Denver—Boulder—Greeley, CO CMSA—Con.

Denver, CO PMSA

Adams County, CO

Arapahoe County, CO

Denver County, CO

Douglas County, CO

Jefferson County, CO

Greeley, CO PMSA

Weld County, CO

Fort Collins—Loveland, CO MSA

Larimer County, CO

Grand Junction, CO MSA

Mesa County, CO

Greeley, CO PMSA

Weld County, CO

Pueblo, CO MSA

Pueblo County, CO

Connecticut

1997

Issued August 1999

EC97S61A-CT

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

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

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

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

Connecticut 1997

Issued August 1999

EC97S61A-CT

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

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

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

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

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

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CONNECTICUT								
61	Educational services	545	346 625	113 657	25 851	4 409	16.6	7.1
611	Educational services	545	346 625	113 657	25 851	4 409	16.6	7.1
6114	Business schools, & computer & management training	111	104 225	49 904	12 206	1 579	12.2	10.6
61141	Business & secretarial schools	18	22 323	9 943	2 466	577	12.0	34.3
611410	Business & secretarial schools	18	22 323	9 943	2 466	577	12.0	34.3
61142	Computer training	51	54 527	29 704	7 157	781	6.6	4.4
611420	Computer training	51	54 527	29 704	7 157	781	6.6	4.4
61143	Professional & management development training	42	27 375	10 257	2 583	221	23.5	3.7
611430	Professional & management development training	42	27 375	10 257	2 583	221	23.5	3.7
6115	Technical & trade schools	79	44 998	16 645	3 622	663	21.8	12.0
61151	Technical & trade schools	79	44 998	16 645	3 622	663	21.8	12.0
611511	Cosmetology & barber schools	33	14 127	5 634	1 183	245	12.3	3.9
611512	Flight training	7	7 097	1 961	364	52	46.0	54.0
611513	Apprenticeship training	9	1 482	483	122	23	74.0	26.0
611519	Other trade & technical schools	30	22 292	8 567	1 953	343	16.7	2.8
6116	Other schools & instruction	303	108 016	33 337	7 072	1 790	23.2	5.2
61161	Fine arts schools	98	14 767	4 591	1 172	451	39.1	3.7
611610	Fine arts schools	98	14 767	4 591	1 172	451	39.1	3.7
6116101	Dance schools (including children's & professionals)	89	12 804	3 939	1 001	398	38.6	3.2
6116102	Art, drama, & music schools	9	1 963	652	171	53	42.9	7.4
61162	Sports & recreation instruction	95	34 655	13 267	2 715	582	19.3	8.3
611620	Sports & recreation instruction	95	34 655	13 267	2 715	582	19.3	8.3
61163	Language schools	8	3 300	1 286	199	73	9.2	4.2
611630	Language schools	8	3 300	1 286	199	73	9.2	4.2
61169	All other schools & instruction	102	55 294	14 193	2 986	684	22.1	3.7
611691	Exam preparation & tutoring	26	9 645	2 756	596	188	39.1	8.3
611692	Automobile driving schools	37	24 133	6 064	1 158	243	15.1	.7
611699	All other miscellaneous schools & instruction	39	21 516	5 373	1 232	253	22.5	5.1
6117	Educational support services	52	89 386	13 771	2 951	377	11.0	2.9
61171	Educational support services	52	89 386	13 771	2 951	377	11.0	2.9
611710	Educational support services	52	89 386	13 771	2 951	377	11.0	2.9

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CONNECTICUT									
61	Educational services	118	57 573	55 322	19 551	4 428	1 250	15.1	15.0
611	Educational services	118	57 573	55 322	19 551	4 428	1 250	15.1	15.0
6114	Business schools, & computer & management training	8	2 628	2 638	956	228	48	16.9	—
61143	Professional & management development training	8	2 628	2 638	956	228	48	16.9	—
611430	Professional & management development training	8	2 628	2 638	956	228	48	16.9	—
6115	Technical & trade schools	14	15 688	14 583	3 234	767	87	4.3	3.6
61151	Technical & trade schools	14	15 688	14 583	3 234	767	87	4.3	3.6
611513	Apprenticeship training	7	D	D	D	D	b	D	D
611519	Other trade & technical schools	7	D	D	D	D	b	D	D
6116	Other schools & instruction	85	30 968	29 980	12 300	2 720	1 011	21.0	22.7
61161	Fine arts schools	29	10 166	10 076	4 626	1 115	417	11.7	10.3
611610	Fine arts schools	29	10 166	10 076	4 626	1 115	417	11.7	10.3
6116101	Dance schools (including children's & professionals)	9	2 640	2 586	1 068	269	84	15.7	1.5
6116102	Art, drama, & music schools	20	7 526	7 490	3 558	846	333	10.2	13.4
61162	Sports & recreation instruction	13	3 855	3 733	946	122	34	20.4	50.9
611620	Sports & recreation instruction	13	3 855	3 733	946	122	34	20.4	50.9
61163	Language schools	4	139	139	47	12	13	—	77.0
611630	Language schools	4	139	139	47	12	13	—	77.0
61169	All other schools & instruction	39	16 808	16 032	6 681	1 471	547	27.0	23.3
611691	Exam preparation & tutoring	9	1 740	1 733	597	142	56	6.0	94.0
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	29	D	D	D	D	e	D	D
6117	Educational support services	11	8 289	8 121	3 061	713	104	12.9	12.8
61171	Educational support services	11	8 289	8 121	3 061	713	104	12.9	12.8
611710	Educational support services	11	8 289	8 121	3 061	713	104	12.9	12.8

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA								
61	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
611	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
6114	Business schools, & computer & management training	206	237 733	85 437	17 808	2 693	18.6	8.5
61141	Business & secretarial schools	22	D	D	D	e	D	D
611410	Business & secretarial schools	22	D	D	D	e	D	D
61142	Computer training	98	D	D	D	g	D	D
611420	Computer training	98	D	D	D	g	D	D
61143	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
611430	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
6115	Technical & trade schools	128	D	D	D	g	D	D
61151	Technical & trade schools	128	D	D	D	g	D	D
611511	Cosmetology & barber schools	44	15 134	5 287	1 178	336	21.4	6.7
611512	Flight training	17	19 257	8 189	2 957	284	25.5	35.8
611519	Other trade & technical schools	60	59 544	17 945	4 311	877	31.8	7.8
6116	Other schools & instruction	573	D	D	D	h	D	D
61161	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
611610	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
6116101	Dance schools (including children's & professionals)	140	21 978	6 944	1 756	722	39.0	7.8
6116102	Art, drama, & music schools	33	5 698	1 821	312	119	47.4	45.2
61162	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
611620	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
61163	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
611630	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
61169	All other schools & instruction	197	D	D	D	g	D	D
611691	Exam preparation & tutoring	45	22 588	7 645	1 658	659	13.0	4.9
611692	Automobile driving schools	67	10 556	3 053	611	223	59.9	30.7
611699	All other miscellaneous schools & instruction	85	D	D	D	f	D	D
6117	Educational support services	88	D	D	D	e	D	D
61171	Educational support services	88	D	D	D	e	D	D
611710	Educational support services	88	D	D	D	e	D	D
Boston, MA-NH PMSA								
61	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
611	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
6114	Business schools, & computer & management training	158	212 672	77 157	15 940	2 402	17.5	8.6
61141	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
611410	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
61142	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
611420	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
61143	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
611430	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
6115	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
61151	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
611511	Cosmetology & barber schools	22	D	D	D	c	D	D
611512	Flight training	10	16 365	7 192	2 717	224	17.8	41.9
611519	Other trade & technical schools	33	43 029	12 712	2 934	587	36.8	6.2
6116	Other schools & instruction	371	124 869	39 021	8 208	2 805	28.1	14.8
61161	Fine arts schools	99	D	D	D	f	D	D
611610	Fine arts schools	99	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals)	75	D	D	D	e	D	D
6116102	Art, drama, & music schools	24	4 814	1 555	259	97	39.2	52.1
61162	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
611620	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
61163	Language schools	22	D	D	D	e	D	D
611630	Language schools	22	D	D	D	e	D	D
61169	All other schools & instruction	135	D	D	D	g	D	D
611691	Exam preparation & tutoring	30	18 363	6 237	1 378	529	6.2	5.9
611692	Automobile driving schools	46	8 762	2 422	471	162	52.4	37.0
611699	All other miscellaneous schools & instruction	59	D	D	D	e	D	D
6117	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
61171	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
611710	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
Brockton, MA PMSA								
61	Educational services	23	5 440	1 787	439	123	18.1	21.2
611	Educational services	23	5 440	1 787	439	123	18.1	21.2
6115	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
61151	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	2 177	530	127	58	27.0	26.1
61161	Fine arts schools	6	990	270	71	35	20.0	-
611610	Fine arts schools	6	990	270	71	35	20.0	-
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Fitchburg–Leominster, MA PMSA								
61	Educational services	10	2 226	919	224	34	18.6	14.7
611	Educational services	10	2 226	919	224	34	18.6	14.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
Lawrence, MA–NH PMSA								
61	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
611	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
61151	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	42	9 482	2 241	508	213	44.2	3.2
61161	Fine arts schools	14	1 593	362	114	50	52.1	6.2
611610	Fine arts schools	14	1 593	362	114	50	52.1	6.2
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
61162	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
611620	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
61169	All other schools & instruction	13	D	D	D	b	D	D
Lowell, MA–NH PMSA								
61	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
611	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
6115	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
61151	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	22	4 272	1 439	322	110	54.5	6.6
61161	Fine arts schools	9	899	210	50	22	38.9	—
611610	Fine arts schools	9	899	210	50	22	38.9	—
6116101	Dance schools (including children's & professionals)	7	D	D	D	a	D	D
61162	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
611620	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
61169	All other schools & instruction	5	1 713	925	217	50	79.1	1.9
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
Manchester, NH PMSA								
61	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
611	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
61151	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	25	3 500	1 179	290	139	54.4	—
61161	Fine arts schools	9	976	376	98	45	44.6	—
611610	Fine arts schools	9	976	376	98	45	44.6	—
6116101	Dance schools (including children's & professionals)	9	976	376	98	45	44.6	—
61162	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
611620	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Nashua, NH PMSA								
61	Educational services	39	10 233	3 776	790	195	20.5	6.0
611	Educational services	39	10 233	3 776	790	195	20.5	6.0
6115	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
61151	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	4 431	1 561	290	98	30.8	2.9
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
61162	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
611620	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
61169	All other schools & instruction	6	D	D	D	a	D	D
New Bedford, MA PMSA								
61	Educational services	18	5 960	1 684	529	110	59.5	.9
611	Educational services	18	5 960	1 684	529	110	59.5	.9
6115	Technical & trade schools	7	3 838	898	310	90	40.7	—
61151	Technical & trade schools	7	3 838	898	310	90	40.7	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
Portsmouth–Rochester, NH–ME PMSA								
61	Educational services	36	13 487	4 314	979	170	31.9	.2
611	Educational services	36	13 487	4 314	979	170	31.9	.2
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
6117	Educational support services	6	8 402	2 915	658	53	13.3	—
61171	Educational support services	6	8 402	2 915	658	53	13.3	—
611710	Educational support services	6	8 402	2 915	658	53	13.3	—
Worcester, MA–CT PMSA								
61	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
611	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
6114	Business schools, & computer & management training	14	10 479	3 136	704	126	10.1	17.7
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
6115	Technical & trade schools	6	960	330	76	35	8.6	39.5
61151	Technical & trade schools	6	960	330	76	35	8.6	39.5
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	46	12 147	3 436	690	303	35.4	3.5
61161	Fine arts schools	21	2 988	880	236	130	36.2	3.6
611610	Fine arts schools	21	2 988	880	236	130	36.2	3.6
6116101	Dance schools (including children's & professionals')	20	D	D	D	c	D	D
61169	All other schools & instruction	19	8 067	2 110	375	141	38.4	3.0
611699	All other miscellaneous schools & instruction	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HARTFORD, CT MSA								
61	Educational services	156	71 116	26 817	5 926	1 221	21.5	7.6
611	Educational services	156	71 116	26 817	5 926	1 221	21.5	7.6
6114	Business schools, & computer & management training	31	30 705	12 883	2 825	504	8.4	13.0
61141	Business & secretarial schools	4	D	D	D	e	D	D
611410	Business & secretarial schools	4	D	D	D	e	D	D
61142	Computer training	19	D	D	D	c	D	D
611420	Computer training	19	D	D	D	c	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	16	17 582	6 862	1 623	286	10.8	2.5
61151	Technical & trade schools	16	17 582	6 862	1 623	286	10.8	2.5
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	8	14 429	5 846	1 419	241	3.4	—
6116	Other schools & instruction	90	D	D	D	e	D	D
61161	Fine arts schools	26	D	D	D	c	D	D
611610	Fine arts schools	26	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	25	D	D	D	c	D	D
61162	Sports & recreation instruction	28	5 922	1 967	426	133	34.6	.7
611620	Sports & recreation instruction	28	5 922	1 967	426	133	34.6	.7
61169	All other schools & instruction	34	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	D	D	D	b	D	D
611692	Automobile driving schools	15	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	13	D	D	D	b	D	D
6117	Educational support services	19	D	D	D	b	D	D
61171	Educational support services	19	D	D	D	b	D	D
611710	Educational support services	19	D	D	D	b	D	D
NEW LONDON—NORWICH, CT—RI MSA								
61	Educational services	44	13 548	4 308	1 077	265	25.1	10.2
611	Educational services	44	13 548	4 308	1 077	265	25.1	10.2
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	27	8 185	2 265	564	110	12.4	14.9
61162	Sports & recreation instruction	11	6 537	1 747	410	62	5.8	9.9
611620	Sports & recreation instruction	11	6 537	1 747	410	62	5.8	9.9
61169	All other schools & instruction	7	D	D	D	b	D	D
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA								
61	Educational services	3 372	D	D	D	k	D	D
611	Educational services	3 372	D	D	D	k	D	D
6114	Business schools, & computer & management training	576	530 466	197 812	45 975	5 875	18.1	22.4
61141	Business & secretarial schools	63	86 063	34 897	7 500	1 565	24.8	53.5
611410	Business & secretarial schools	63	86 063	34 897	7 500	1 565	24.8	53.5
61142	Computer training	299	299 845	116 406	27 769	3 281	16.5	20.4
611420	Computer training	299	299 845	116 406	27 769	3 281	16.5	20.4
61143	Professional & management development training	214	144 558	46 509	10 706	1 029	17.5	8.2
611430	Professional & management development training	214	144 558	46 509	10 706	1 029	17.5	8.2
6115	Technical & trade schools	419	D	D	D	i	D	D
61151	Technical & trade schools	419	D	D	D	i	D	D
611511	Cosmetology & barber schools	136	41 059	14 483	3 497	824	18.9	4.1
611512	Flight training	48	58 589	18 608	3 479	1 940	19.2	16.6
611513	Apprenticeship training	19	D	D	D	b	D	D
611519	Other trade & technical schools	216	205 823	74 108	17 270	2 573	14.1	5.7
6116	Other schools & instruction	2 066	D	D	D	j	D	D
61161	Fine arts schools	721	150 518	48 618	11 381	3 796	32.8	12.3
611610	Fine arts schools	721	150 518	48 618	11 381	3 796	32.8	12.3
6116101	Dance schools (including children's & professionals')	572	104 031	32 098	7 921	2 953	31.5	5.6
6116102	Art, drama, & music schools	149	46 487	16 520	3 460	843	35.8	27.2
61162	Sports & recreation instruction	554	D	D	D	h	D	D
611620	Sports & recreation instruction	554	D	D	D	h	D	D
61163	Language schools	83	115 811	28 401	6 542	1 659	7.6	2.0
611630	Language schools	83	115 811	28 401	6 542	1 659	7.6	2.0
61169	All other schools & instruction	708	444 626	154 034	28 905	6 340	17.2	23.9
611691	Exam preparation & tutoring	250	176 029	71 056	11 080	3 120	17.5	7.9
611692	Automobile driving schools	227	43 094	14 984	3 231	1 112	55.0	35.1
611699	All other miscellaneous schools & instruction	231	225 503	67 994	14 594	2 108	9.7	34.2
6117	Educational support services	311	D	D	D	g	D	D
61171	Educational support services	311	D	D	D	g	D	D
611710	Educational support services	311	D	D	D	g	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Bergen—Passaic, NJ PMSA								
61	Educational services	277	142 450	43 673	9 189	1 691	23.6	15.4
611	Educational services	277	142 450	43 673	9 189	1 691	23.6	15.4
6114	Business schools, & computer & management training	53	52 809	16 404	3 532	468	20.0	32.9
61141	Business & secretarial schools	4	4 487	1 920	314	84	28.7	47.8
611410	Business & secretarial schools	4	4 487	1 920	314	84	28.7	47.8
61142	Computer training	33	31 825	9 733	2 163	298	24.2	44.8
611420	Computer training	33	31 825	9 733	2 163	298	24.2	44.8
61143	Professional & management development training	16	16 497	4 751	1 055	86	9.7	5.8
611430	Professional & management development training	16	16 497	4 751	1 055	86	9.7	5.8
6115	Technical & trade schools	27	36 440	10 019	1 687	337	3.9	1.2
61151	Technical & trade schools	27	36 440	10 019	1 687	337	3.9	1.2
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611512	Flight training	3	D	D	D	c	D	D
611519	Other trade & technical schools	13	16 053	5 579	1 307	151	6.0	.2
6116	Other schools & instruction	173	40 170	12 680	2 945	797	31.3	7.1
61161	Fine arts schools	67	10 266	3 236	707	238	35.7	4.9
611610	Fine arts schools	67	10 266	3 236	707	238	35.7	4.9
6116101	Dance schools (including children's & professionals)	55	8 370	2 677	645	209	36.7	2.1
6116102	Art, drama, & music schools	12	1 896	559	62	29	31.5	17.2
61162	Sports & recreation instruction	47	D	D	D	c	D	D
611620	Sports & recreation instruction	47	D	D	D	c	D	D
61163	Language schools	8	6 524	1 953	581	130	5.6	—
611630	Language schools	8	6 524	1 953	581	130	5.6	—
61169	All other schools & instruction	51	D	D	D	e	D	D
611691	Exam preparation & tutoring	24	6 528	1 597	445	164	41.8	22.3
611699	All other miscellaneous schools & instruction	17	D	D	D	c	D	D
6117	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
61171	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
611710	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
Bridgeport, CT PMSA								
61	Educational services	73	27 669	13 144	2 666	485	25.6	12.3
611	Educational services	73	27 669	13 144	2 666	485	25.6	12.3
6114	Business schools, & computer & management training	12	11 432	5 971	1 339	194	11.8	17.5
61142	Computer training	7	7 967	4 307	1 019	138	1.4	25.0
611420	Computer training	7	7 967	4 307	1 019	138	1.4	25.0
6115	Technical & trade schools	14	D	D	D	b	D	D
61151	Technical & trade schools	14	D	D	D	b	D	D
611511	Cosmetology & barber schools	6	D	D	D	a	D	D
6116	Other schools & instruction	44	12 528	5 967	1 098	230	33.2	2.4
61161	Fine arts schools	18	2 691	801	192	94	51.1	2.7
611610	Fine arts schools	18	2 691	801	192	94	51.1	2.7
6116101	Dance schools (including children's & professionals)	16	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	16	D	D	D	b	D	D
Danbury, CT PMSA								
61	Educational services	38	19 939	4 456	872	262	38.7	3.2
611	Educational services	38	19 939	4 456	872	262	38.7	3.2
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	20	12 606	2 902	651	195	7.8	4.0
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Dutchess County, NY PMSA								
61	Educational services	38	D	D	D	c	D	D
611	Educational services	38	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	27	D	D	D	c	D	D
61161	Fine arts schools	9	2 062	462	122	62	82.8	—
611610	Fine arts schools	9	2 062	462	122	62	82.8	—
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	a	D	D
611620	Sports & recreation instruction	8	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
Jersey City, NJ PMSA								
61	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
611	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	1 904	906	223	41	44.6	—
6116	Other schools & instruction	34	D	D	D	e	D	D
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611692	Automobile driving schools	9	D	D	D	e	D	D
Middlesex—Somerset—Hunterdon, NJ PMSA								
61	Educational services	236	135 797	50 726	10 279	1 703	15.4	9.1
611	Educational services	236	135 797	50 726	10 279	1 703	15.4	9.1
6114	Business schools, & computer & management training	42	28 797	12 261	2 442	377	14.0	14.4
61142	Computer training	27	19 565	8 909	1 843	263	12.6	3.4
611420	Computer training	27	19 565	8 909	1 843	263	12.6	3.4
61143	Professional & management development training	13	D	D	D	b	D	D
611430	Professional & management development training	13	D	D	D	b	D	D
6115	Technical & trade schools	27	35 223	11 081	2 514	314	5.7	6.8
61151	Technical & trade schools	27	35 223	11 081	2 514	314	5.7	6.8
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	5	D	D	D	b	D	D
611519	Other trade & technical schools	19	28 864	8 797	1 999	225	6.0	.2
6116	Other schools & instruction	149	58 680	21 621	3 888	919	21.4	8.5
61161	Fine arts schools	52	8 071	2 725	715	313	40.9	14.5
611610	Fine arts schools	52	8 071	2 725	715	313	40.9	14.5
6116101	Dance schools (including children's & professionals)	43	6 543	2 067	558	236	39.4	5.6
6116102	Art, drama, & music schools	9	1 528	658	157	77	47.6	52.4
61162	Sports & recreation instruction	44	11 175	3 618	696	196	43.6	16.3
611620	Sports & recreation instruction	44	11 175	3 618	696	196	43.6	16.3
61169	All other schools & instruction	48	D	D	D	e	D	D
611691	Exam preparation & tutoring	20	D	D	D	c	D	D
611692	Automobile driving schools	11	1 296	534	93	31	85.9	—
611699	All other miscellaneous schools & instruction	17	D	D	D	c	D	D
6117	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1
61171	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1
611710	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Monmouth—Ocean, NJ PMSA								
61	Educational services	186	69 183	27 265	5 954	1 584	28.1	5.8
611	Educational services	186	69 183	27 265	5 954	1 584	28.1	5.8
6114	Business schools, & computer & management training	25	17 569	7 403	1 410	235	22.2	1.4
61142	Computer training	11	8 399	4 238	885	169	32.6	2.9
611420	Computer training	11	8 399	4 238	885	169	32.6	2.9
61143	Professional & management development training	11	D	D	D	b	D	D
611430	Professional & management development training	11	D	D	D	b	D	D
6115	Technical & trade schools	17	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	1 228	329	97	28	5.9	3.2
611519	Other trade & technical schools	9	D	D	D	b	D	D
6116	Other schools & instruction	124	36 437	14 360	3 293	1 169	31.2	9.5
61161	Fine arts schools	53	7 270	1 879	492	229	33.9	12.0
611610	Fine arts schools	53	7 270	1 879	492	229	33.9	12.0
6116101	Dance schools (including children's & professionals)	49	6 817	1 715	446	216	32.6	9.8
61162	Sports & recreation instruction	47	12 113	3 484	615	431	43.8	16.9
611620	Sports & recreation instruction	47	12 113	3 484	615	431	43.8	16.9
61169	All other schools & instruction	22	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	9	13 181	7 576	1 871	307	9.2	2.5
6117	Educational support services	20	D	D	D	b	D	D
61171	Educational support services	20	D	D	D	b	D	D
611710	Educational support services	20	D	D	D	b	D	D
Nassau—Suffolk, NY PMSA								
61	Educational services	541	188 004	56 827	12 495	3 930	30.6	10.8
611	Educational services	541	188 004	56 827	12 495	3 930	30.6	10.8
6114	Business schools, & computer & management training	76	41 984	13 882	2 896	730	23.0	34.6
61141	Business & secretarial schools	11	D	D	D	e	D	D
611410	Business & secretarial schools	11	D	D	D	e	D	D
61142	Computer training	39	D	D	D	e	D	D
611420	Computer training	39	D	D	D	e	D	D
61143	Professional & management development training	26	8 436	2 180	579	87	30.9	18.4
611430	Professional & management development training	26	8 436	2 180	579	87	30.9	18.4
6115	Technical & trade schools	51	20 047	6 510	1 665	382	20.8	3.8
61151	Technical & trade schools	51	20 047	6 510	1 665	382	20.8	3.8
611511	Cosmetology & barber schools	17	D	D	D	b	D	D
611512	Flight training	8	3 679	921	227	45	40.4	—
611519	Other trade & technical schools	25	13 158	4 252	1 111	254	15.9	3.6
6116	Other schools & instruction	371	95 996	27 416	6 211	2 587	41.4	4.4
61161	Fine arts schools	143	24 582	6 728	1 749	664	42.2	4.9
611610	Fine arts schools	143	24 582	6 728	1 749	664	42.2	4.9
6116101	Dance schools (including children's & professionals)	126	D	D	D	f	D	D
6116102	Art, drama, & music schools	17	D	D	D	b	D	D
61162	Sports & recreation instruction	122	32 462	8 824	1 554	896	47.1	5.1
611620	Sports & recreation instruction	122	32 462	8 824	1 554	896	47.1	5.1
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	102	D	D	D	f	D	D
611691	Exam preparation & tutoring	50	17 320	6 017	1 485	664	28.6	4.1
611692	Automobile driving schools	24	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	28	11 622	3 504	889	129	55.5	1.5
6117	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5
61171	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5
611710	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	New Haven—Meriden, CT PMSA							
61	Educational services	80	30 001	10 894	2 607	519	13.2	18.5
611	Educational services	80	30 001	10 894	2 607	519	13.2	18.5
6114	Business schools, & computer & management training	16	7 406	3 188	811	126	5.9	12.9
6115	Technical & trade schools	13	D	D	D	b	D	D
61151	Technical & trade schools	13	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	1 134	343	62	26	16.3	—
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	43	D	D	D	c	D	D
61161	Fine arts schools	19	D	D	D	b	D	D
611610	Fine arts schools	19	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	17	D	D	D	b	D	D
61162	Sports & recreation instruction	10	4 071	1 090	266	54	12.0	—
611620	Sports & recreation instruction	10	4 071	1 090	266	54	12.0	—
61169	All other schools & instruction	14	D	D	D	b	D	D
6117	Educational support services	8	D	D	D	c	D	D
61171	Educational support services	8	D	D	D	c	D	D
611710	Educational support services	8	D	D	D	c	D	D
	New York, NY PMSA							
61	Educational services	1 218	843 883	301 266	61 952	12 050	22.6	22.5
611	Educational services	1 218	843 883	301 266	61 952	12 050	22.6	22.5
6114	Business schools, & computer & management training	205	198 387	76 984	18 045	2 043	16.2	27.7
61141	Business & secretarial schools	20	33 676	13 373	3 027	544	11.7	64.5
611410	Business & secretarial schools	20	33 676	13 373	3 027	544	11.7	64.5
61142	Computer training	102	108 788	44 747	10 882	1 086	17.5	24.1
611420	Computer training	102	108 788	44 747	10 882	1 086	17.5	24.1
61143	Professional & management development training	83	55 923	18 864	4 136	413	16.1	12.4
611430	Professional & management development training	83	55 923	18 864	4 136	413	16.1	12.4
6115	Technical & trade schools	163	137 208	53 330	12 600	3 262	14.9	8.6
61151	Technical & trade schools	163	137 208	53 330	12 600	3 262	14.9	8.6
611511	Cosmetology & barber schools	56	D	D	D	e	D	D
611512	Flight training	10	D	D	D	g	D	D
611513	Apprenticeship training	10	D	D	D	b	D	D
611519	Other trade & technical schools	87	101 436	39 058	9 300	1 398	13.2	6.8
6116	Other schools & instruction	735	416 759	136 876	24 591	5 647	18.8	26.6
61161	Fine arts schools	223	67 652	23 863	5 118	1 370	24.5	20.8
611610	Fine arts schools	223	67 652	23 863	5 118	1 370	24.5	20.8
6116101	Dance schools (including children's & professionals')	143	38 729	13 786	3 194	949	18.4	7.7
6116102	Art, drama, & music schools	80	28 923	10 077	1 924	421	32.8	38.2
61162	Sports & recreation instruction	146	55 546	16 967	3 132	750	42.6	13.7
611620	Sports & recreation instruction	146	55 546	16 967	3 132	750	42.6	13.7
61163	Language schools	40	50 692	15 426	3 327	1 058	10.6	3.3
611630	Language schools	40	50 692	15 426	3 327	1 058	10.6	3.3
61169	All other schools & instruction	326	242 869	80 620	13 014	2 469	13.5	36.0
611691	Exam preparation & tutoring	88	80 095	39 179	3 760	897	14.3	10.0
611692	Automobile driving schools	128	20 908	6 369	1 290	467	62.3	27.8
611699	All other miscellaneous schools & instruction	110	141 866	35 072	7 964	1 105	5.8	51.9
6117	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
61171	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
611710	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Newark, NJ PMSA								
61	Educational services	374	239 774	76 391	17 723	3 117	26.3	8.9
611	Educational services	374	239 774	76 391	17 723	3 117	26.3	8.9
6114	Business schools, & computer & management training	74	102 664	29 140	7 128	929	22.7	10.8
61141	Business & secretarial schools	10	17 539	7 414	1 608	348	66.6	30.1
611410	Business & secretarial schools	10	17 539	7 414	1 608	348	66.6	30.1
61142	Computer training	39	62 767	15 065	3 709	418	13.8	9.0
611420	Computer training	39	62 767	15 065	3 709	418	13.8	9.0
61143	Professional & management development training	25	22 358	6 661	1 811	163	13.3	.9
611430	Professional & management development training	25	22 358	6 661	1 811	163	13.3	.9
6115	Technical & trade schools	53	40 566	13 661	2 987	484	28.9	7.3
61151	Technical & trade schools	53	40 566	13 661	2 987	484	28.9	7.3
611511	Cosmetology & barber schools	15	D	D	D	b	D	D
611512	Flight training	10	D	D	D	b	D	D
611519	Other trade & technical schools	28	28 448	10 874	2 266	316	10.7	8.6
6116	Other schools & instruction	205	87 039	29 129	6 696	1 578	26.3	5.2
61161	Fine arts schools	84	17 724	6 055	1 542	512	32.3	1.7
611610	Fine arts schools	84	17 724	6 055	1 542	512	32.3	1.7
6116101	Dance schools (including children's & professionals)	72	11 976	3 478	915	378	31.9	2.5
6116102	Art, drama, & music schools	12	5 748	2 577	627	134	33.2	—
61162	Sports & recreation instruction	52	14 841	4 524	875	251	69.1	4.5
611620	Sports & recreation instruction	52	14 841	4 524	875	251	69.1	4.5
61163	Language schools	9	D	D	D	b	D	D
611630	Language schools	9	D	D	D	b	D	D
61169	All other schools & instruction	60	D	D	D	f	D	D
611691	Exam preparation & tutoring	25	45 410	15 165	3 552	608	7.8	3.5
611692	Automobile driving schools	13	2 693	934	192	58	81.4	1.0
611699	All other miscellaneous schools & instruction	22	D	D	D	b	D	D
6117	Educational support services	42	9 505	4 461	912	126	53.3	28.0
61171	Educational support services	42	9 505	4 461	912	126	53.3	28.0
611710	Educational support services	42	9 505	4 461	912	126	53.3	28.0
Newburgh, NY—PA PMSA								
61	Educational services	38	6 212	1 678	322	127	51.0	17.4
611	Educational services	38	6 212	1 678	322	127	51.0	17.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	27	D	D	D	b	D	D
61162	Sports & recreation instruction	14	2 883	525	76	38	51.1	25.8
611620	Sports & recreation instruction	14	2 883	525	76	38	51.1	25.8
Stamford—Norwalk, CT PMSA								
61	Educational services	123	155 493	46 964	11 325	1 363	8.6	4.9
611	Educational services	123	155 493	46 964	11 325	1 363	8.6	4.9
6114	Business schools, & computer & management training	32	45 936	25 469	6 783	615	5.2	9.0
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
61142	Computer training	11	27 449	17 285	4 698	440	3.3	—
611420	Computer training	11	27 449	17 285	4 698	440	3.3	—
61143	Professional & management development training	17	D	D	D	c	D	D
611430	Professional & management development training	17	D	D	D	c	D	D
6115	Technical & trade schools	15	D	D	D	c	D	D
61151	Technical & trade schools	15	D	D	D	c	D	D
611511	Cosmetology & barber schools	7	D	D	D	c	D	D
6116	Other schools & instruction	59	21 393	7 469	1 601	400	29.2	10.1
61161	Fine arts schools	14	3 500	1 023	296	92	27.5	5.9
611610	Fine arts schools	14	3 500	1 023	296	92	27.5	5.9
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61162	Sports & recreation instruction	20	7 795	3 356	665	144	29.4	13.9
611620	Sports & recreation instruction	20	7 795	3 356	665	144	29.4	13.9
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	20	D	D	D	c	D	D
611691	Exam preparation & tutoring	11	5 736	1 610	324	68	32.7	13.9
6117	Educational support services	17	D	D	D	c	D	D
61171	Educational support services	17	D	D	D	c	D	D
611710	Educational support services	17	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Trenton, NJ PMSA								
61	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
611	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
6114	Business schools, & computer & management training	11	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	6	D	D	D	a	D	D
611430	Professional & management development training	6	D	D	D	a	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	42	58 671	12 470	2 652	559	6.7	.1
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
61162	Sports & recreation instruction	15	D	D	D	b	D	D
611620	Sports & recreation instruction	15	D	D	D	b	D	D
61163	Language schools	4	D	D	D	c	D	D
611630	Language schools	4	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	e	D	D
611691	Exam preparation & tutoring	9	D	D	D	e	D	D
6117	Educational support services	16	D	D	D	b	D	D
61171	Educational support services	16	D	D	D	b	D	D
611710	Educational support services	16	D	D	D	b	D	D
Waterbury, CT PMSA								
61	Educational services	20	4 323	1 488	308	114	79.5	2.3
611	Educational services	20	4 323	1 488	308	114	79.5	2.3
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
AREA OUTSIDE CONNECTICUT METROPOLITAN AREAS								
61	Educational services	16	D	D	D	c	D	D
611	Educational services	16	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	c	D	D
61169	All other schools & instruction	3	D	D	D	c	D	D
611692	Automobile driving schools	1	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA									
61	Educational services	296	D	D	D	D	h	D	D
611	Educational services	296	D	D	D	D	h	D	D
6114	Business schools, & computer & management training ..	32	D	D	D	D	e	D	D
61143	Professional & management development training	29	D	D	D	D	c	D	D
611430	Professional & management development training ..	29	D	D	D	D	c	D	D
6115	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
61151	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
611513	Apprenticeship training	20	D	D	D	D	c	D	D
611519	Other trade & technical schools	18	8 647	7 506	3 672	873	136	17.4	5.7
6116	Other schools & instruction	171	D	D	D	D	g	D	D
61161	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
611610	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
6116101	Dance schools (including children's & professionals)	8	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	44	D	D	D	D	f	D	D
61162	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
611620	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
61163	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
611630	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
61169	All other schools & instruction	84	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	10	2 862	2 839	1 357	252	79	18.5	60.9
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	72	D	D	D	D	f	D	D
6117	Educational support services	54	D	D	D	D	f	D	D
61171	Educational support services	54	D	D	D	D	f	D	D
611710	Educational support services	54	D	D	D	D	f	D	D
Boston, MA-NH PMSA									
61	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
611	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
6114	Business schools, & computer & management training ..	26	27 127	26 513	7 149	1 708	233	11.1	16.0
61143	Professional & management development training	24	D	D	D	D	c	D	D
611430	Professional & management development training ..	24	D	D	D	D	c	D	D
6115	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
61151	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
611513	Apprenticeship training	13	D	D	D	D	c	D	D
611519	Other trade & technical schools	13	D	D	D	D	c	D	D
6116	Other schools & instruction	141	216 294	215 691	34 820	7 982	1 718	3.4	6.9
61161	Fine arts schools	44	D	D	D	D	f	D	D
611610	Fine arts schools	44	D	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	37	D	D	D	D	f	D	D
61162	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
611620	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
61163	Language schools	7	D	D	D	D	b	D	D
611630	Language schools	7	D	D	D	D	b	D	D
61169	All other schools & instruction	69	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	8	D	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	59	D	D	D	D	f	D	D
6117	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
61171	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
611710	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
Brockton, MA PMSA									
61	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
611	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
Fitchburg-Leominster, MA PMSA									
61	Educational services	4	437	440	116	34	8	66.1	33.9
611	Educational services	4	437	440	116	34	8	66.1	33.9
Lawrence, MA-NH PMSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6117	Educational support services	3	D	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
	Lowell, MA–NH PMSA								
61	Educational services	8	D	D	D	D	c	D	D
611	Educational services	8	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	D	c	D	D
	Manchester, NH PMSA								
61	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
611	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
6116	Other schools & instruction	5	D	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
	Nashua, NH PMSA								
61	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
611	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
	New Bedford, MA PMSA								
61	Educational services	5	D	D	D	D	a	D	D
611	Educational services	5	D	D	D	D	a	D	D
	Portsmouth–Rochester, NH–ME PMSA								
61	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
611	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
	Worcester, MA–CT PMSA								
61	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
611	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	7	3 207	3 287	1 248	298	112	46.3	1.7
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
	HARTFORD, CT MSA								
61	Educational services	36	13 187	13 137	5 645	1 292	317	5.3	30.8
611	Educational services	36	13 187	13 137	5 645	1 292	317	5.3	30.8
6115	Technical & trade schools	5	D	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	D	a	D	D
6116	Other schools & instruction	25	7 326	7 317	3 178	730	222	8.0	48.9
61161	Fine arts schools	7	1 864	1 860	823	212	66	5.0	26.1
611610	Fine arts schools	7	1 864	1 860	823	212	66	5.0	26.1
6116101	Dance schools (including children's & professionals)	5	D	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	D	c	D	D
6117	Educational support services	3	D	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	D	b	D	D
	NEW LONDON–NORWICH, CT–RI MSA								
61	Educational services	11	3 415	3 391	1 388	280	70	11.3	9.1
611	Educational services	11	3 415	3 391	1 388	280	70	11.3	9.1
6116	Other schools & instruction	9	D	D	D	D	b	D	D
61161	Fine arts schools	3	2 052	2 010	749	165	39	D	–
611610	Fine arts schools	3	2 052	2 010	749	165	39	D	–
6116102	Art, drama, & music schools	3	2 052	2 010	749	165	39	D	–

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA									
61	Educational services	656	1 296 705	1 188 967	316 023	75 836	11 501	3.6	4.9
611	Educational services	656	1 296 705	1 188 967	316 023	75 836	11 501	3.6	4.9
6114	Business schools, & computer & management training ..	45	D	D	D	D	f	D	D
61141	Business & secretarial schools	12	D	D	D	D	e	D	D
611410	Business & secretarial schools	12	D	D	D	D	e	D	D
61143	Professional & management development training	29	D	D	D	D	e	D	D
611430	Professional & management development training ..	29	D	D	D	D	e	D	D
6115	Technical & trade schools	80	D	D	D	D	g	D	D
61151	Technical & trade schools	80	D	D	D	D	g	D	D
611512	Fight training	4	D	D	D	D	e	D	D
611513	Apprenticeship training	45	D	D	D	D	e	D	D
611519	Other trade & technical schools	31	32 185	28 223	11 486	2 627	558	3.9	7.7
6116	Other schools & instruction	443	D	D	D	D	i	D	D
61161	Fine arts schools	137	64 395	60 976	28 480	7 023	2 269	11.4	10.6
611610	Fine arts schools	137	64 395	60 976	28 480	7 023	2 269	11.4	10.6
6116101	Dance schools (including children's & professionals')	39	9 720	9 375	3 666	935	326	18.8	4.7
6116102	Art, drama, & music schools	98	54 675	51 601	24 814	6 088	1 943	10.1	11.7
61162	Sports & recreation instruction	47	D	D	D	D	e	D	D
611620	Sports & recreation instruction	47	D	D	D	D	e	D	D
61163	Language schools	28	18 351	18 492	10 241	2 339	513	7.5	6.8
611630	Language schools	28	18 351	18 492	10 241	2 339	513	7.5	6.8
61169	All other schools & instruction	231	D	D	D	D	h	D	D
611691	Exam preparation & tutoring	40	D	D	D	D	c	D	D
611692	Automobile driving schools	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	184	D	D	D	D	g	D	D
6117	Educational support services	88	D	D	D	D	h	D	D
61171	Educational support services	88	D	D	D	D	h	D	D
611710	Educational support services	88	D	D	D	D	h	D	D
Bergen—Passaic, NJ PMSA									
61	Educational services	24	16 009	13 761	4 569	1 084	336	8.2	9.4
611	Educational services	24	16 009	13 761	4 569	1 084	336	8.2	9.4
6115	Technical & trade schools	5	D	D	D	D	c	D	D
61151	Technical & trade schools	5	D	D	D	D	c	D	D
611519	Other trade & technical schools	4	D	D	D	D	c	D	D
6116	Other schools & instruction	18	D	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	D	c	D	D
611610	Fine arts schools	9	D	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	D	c	D	D
Bridgeport, CT PMSA									
61	Educational services	9	D	D	D	D	b	D	D
611	Educational services	9	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
Danbury, CT PMSA									
61	Educational services	5	D	D	D	D	b	D	D
611	Educational services	5	D	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	D	a	D	D
Dutchess County, NY PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	D	b	D	D
Jersey City, NJ PMSA									
61	Educational services	6	D	D	D	D	c	D	D
611	Educational services	6	D	D	D	D	c	D	D
6116	Other schools & instruction	6	D	D	D	D	c	D	D
61161	Fine arts schools	2	D	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Middlesex—Somerset—Hunterdon, NJ PMSA									
61	Educational services	28	D	D	D	D	c	D	D
611	Educational services	28	D	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	20	D	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
Monmouth—Ocean, NJ PMSA									
61	Educational services	24	D	D	D	D	c	D	D
611	Educational services	24	D	D	D	D	c	D	D
6115	Technical & trade schools	6	D	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	D	b	D	D
6116	Other schools & instruction	13	D	D	D	D	c	D	D
61162	Sports & recreation instruction	4	D	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	D	b	D	D
Nassau—Suffolk, NY PMSA									
61	Educational services	45	38 519	37 974	17 873	4 426	1 150	16.7	5.4
611	Educational services	45	38 519	37 974	17 873	4 426	1 150	16.7	5.4
6115	Technical & trade schools	7	D	D	D	D	e	D	D
61151	Technical & trade schools	7	D	D	D	D	e	D	D
611512	Flight training	2	D	D	D	D	e	D	D
6116	Other schools & instruction	35	26 024	25 699	12 991	2 961	704	16.5	2.8
61161	Fine arts schools	8	D	D	D	D	c	D	D
611610	Fine arts schools	8	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	c	D	D
61162	Sports & recreation instruction	10	D	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	D	b	D	D
61163	Language schools	2	D	D	D	D	c	D	D
611630	Language schools	2	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	14	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	a	D	D
61171	Educational support services	2	D	D	D	D	a	D	D
611710	Educational support services	2	D	D	D	D	a	D	D
New Haven—Meriden, CT PMSA									
61	Educational services	26	10 833	10 575	5 365	1 174	542	2.8	9.8
611	Educational services	26	10 833	10 575	5 365	1 174	542	2.8	9.8
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	19	D	D	D	D	f	D	D
61161	Fine arts schools	10	3 835	3 878	2 041	483	223	—	12.2
611610	Fine arts schools	10	3 835	3 878	2 041	483	223	—	12.2
6116102	Art, drama, & music schools	10	3 835	3 878	2 041	483	223	—	12.2
61169	All other schools & instruction	7	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	e	D	D

See footnotes at end of table.

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

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
New York, NY PMSA									
61	Educational services	373	689 895	659 942	132 339	31 754	5 136	3.6	6.4
611	Educational services	373	689 895	659 942	132 339	31 754	5 136	3.6	6.4
6114	Business schools, & computer & management training ..	32	D	D	D	D	f	D	D
61141	Business & secretarial schools	10	D	D	D	D	c	D	D
611410	Business & secretarial schools	10	D	D	D	D	c	D	D
61143	Professional & management development training	20	D	D	D	D	e	D	D
611430	Professional & management development training ..	20	D	D	D	D	e	D	D
6115	Technical & trade schools	38	D	D	D	D	e	D	D
61151	Technical & trade schools	38	D	D	D	D	e	D	D
611513	Apprenticeship training	19	D	D	D	D	c	D	D
611519	Other trade & technical schools	18	D	D	D	D	c	D	D
6116	Other schools & instruction	246	167 920	163 759	60 279	14 342	2 957	8.1	11.1
61161	Fine arts schools	79	44 913	42 362	20 521	5 122	1 402	9.7	8.9
611610	Fine arts schools	79	44 913	42 362	20 521	5 122	1 402	9.7	8.9
6116101	Dance schools (including children's & professionals)	23	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	56	D	D	D	D	g	D	D
61162	Sports & recreation instruction	19	D	D	D	D	c	D	D
611620	Sports & recreation instruction	19	D	D	D	D	c	D	D
61163	Language schools	16	D	D	D	D	e	D	D
611630	Language schools	16	D	D	D	D	e	D	D
61169	All other schools & instruction	132	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	20	3 350	3 172	1 387	281	101	5.8	62.4
611692	Automobile driving schools	5	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	107	D	D	D	D	g	D	D
6117	Educational support services	57	D	D	D	D	g	D	D
61171	Educational support services	57	D	D	D	D	g	D	D
611710	Educational support services	57	D	D	D	D	g	D	D
Newark, NJ PMSA									
61	Educational services	50	16 747	15 298	6 932	1 688	620	19.8	27.6
611	Educational services	50	16 747	15 298	6 932	1 688	620	19.8	27.6
6115	Technical & trade schools	6	D	D	D	D	c	D	D
61151	Technical & trade schools	6	D	D	D	D	c	D	D
6116	Other schools & instruction	31	D	D	D	D	e	D	D
61161	Fine arts schools	9	D	D	D	D	c	D	D
611610	Fine arts schools	9	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	c	D	D
Newburgh, NY—PA PMSA									
61	Educational services	10	8 629	8 744	3 933	946	172	—	4.6
611	Educational services	10	8 629	8 744	3 933	946	172	—	4.6
6115	Technical & trade schools	3	D	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	D	c	D	D
61169	All other schools & instruction	5	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	c	D	D
Stamford—Norwalk, CT PMSA									
61	Educational services	14	11 204	10 392	2 479	533	79	36.3	25.8
611	Educational services	14	11 204	10 392	2 479	533	79	36.3	25.8
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	a	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Trenton, NJ PMSA									
61	Educational services	27	D	D	D	D	h	D	D
611	Educational services	27	D	D	D	D	h	D	D
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	17	D	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	b	D	D
6117	Educational support services	6	D	D	D	D	h	D	D
61171	Educational support services	6	D	D	D	D	h	D	D
611710	Educational support services	6	D	D	D	D	h	D	D
Waterbury, CT PMSA									
61	Educational services	5	D	D	D	D	a	D	D
611	Educational services	5	D	D	D	D	a	D	D
AREA OUTSIDE CONNECTICUT METROPOLITAN AREAS									
61	Educational services	14	D	D	D	D	c	D	D
611	Educational services	14	D	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	1	D	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAIRFIELD COUNTY, CT								
61	Educational services	211	198 633	63 264	14 679	2 037	12.7	5.4
611	Educational services	211	198 633	63 264	14 679	2 037	12.7	5.4
6114	Business schools, & computer & management training	49	60 656	31 716	8 172	824	12.4	9.3
61141	Business & secretarial schools	7	5 893	2 551	512	110	22.3	53.9
611410	Business & secretarial schools	7	5 893	2 551	512	110	22.3	53.9
61142	Computer training	20	35 127	21 477	5 688	584	3.5	4.2
611420	Computer training	20	35 127	21 477	5 688	584	3.5	4.2
61143	Professional & management development training	22	19 636	7 688	1 972	130	25.3	5.0
611430	Professional & management development training	22	19 636	7 688	1 972	130	25.3	5.0
6115	Technical & trade schools	30	D	D	D	c	D	D
61151	Technical & trade schools	30	D	D	D	c	D	D
611511	Cosmetology & barber schools	12	D	D	D	c	D	D
611519	Other trade & technical schools	14	D	D	D	b	D	D
6116	Other schools & instruction	110	45 349	16 031	3 296	788	23.5	6.1
61161	Fine arts schools	30	6 134	1 809	499	186	35.7	3.4
611610	Fine arts schools	30	6 134	1 809	499	186	35.7	3.4
6116101	Dance schools (including children's & professionals)	27	D	D	D	c	D	D
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61162	Sports & recreation instruction	37	16 831	8 039	1 477	271	19.1	9.2
611620	Sports & recreation instruction	37	16 831	8 039	1 477	271	19.1	9.2
61163	Language schools	6	D	D	D	b	D	D
611630	Language schools	6	D	D	D	b	D	D
61169	All other schools & instruction	37	D	D	D	e	D	D
611691	Exam preparation & tutoring	16	6 513	1 935	399	101	40.7	12.2
611692	Automobile driving schools	10	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	c	D	D
6117	Educational support services	22	D	D	D	c	D	D
61171	Educational support services	22	D	D	D	c	D	D
611710	Educational support services	22	D	D	D	c	D	D
HARTFORD COUNTY, CT								
61	Educational services	119	59 793	23 691	5 276	1 075	17.2	8.2
611	Educational services	119	59 793	23 691	5 276	1 075	17.2	8.2
6114	Business schools, & computer & management training	25	28 750	12 458	2 741	488	7.1	13.9
61141	Business & secretarial schools	4	11 065	4 832	1 351	286	10.9	32.4
611410	Business & secretarial schools	4	11 065	4 832	1 351	286	10.9	32.4
61142	Computer training	15	14 555	6 361	1 079	149	2.4	2.9
611420	Computer training	15	14 555	6 361	1 079	149	2.4	2.9
6115	Technical & trade schools	13	12 755	5 212	1 276	234	3.8	3.4
61151	Technical & trade schools	13	12 755	5 212	1 276	234	3.8	3.4
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	7	11 019	4 518	1 109	196	4.4	-
6116	Other schools & instruction	66	14 122	4 854	993	307	37.1	.7
61161	Fine arts schools	17	D	D	D	c	D	D
611610	Fine arts schools	17	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	16	D	D	D	b	D	D
61162	Sports & recreation instruction	22	5 371	1 839	388	113	29.5	-
611620	Sports & recreation instruction	22	5 371	1 839	388	113	29.5	-
61169	All other schools & instruction	25	D	D	D	b	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
611692	Automobile driving schools	13	D	D	D	b	D	D
6117	Educational support services	15	4 166	1 167	266	46	60.4	8.4
61171	Educational support services	15	4 166	1 167	266	46	60.4	8.4
611710	Educational support services	15	4 166	1 167	266	46	60.4	8.4
LITCHFIELD COUNTY, CT								
61	Educational services	19	25 214	6 129	1 168	213	11.9	2.5
611	Educational services	19	25 214	6 129	1 168	213	11.9	2.5
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	c	D	D
61169	All other schools & instruction	3	D	D	D	c	D	D
611692	Automobile driving schools	1	D	D	D	c	D	D
MIDDLESEX COUNTY, CT								
61	Educational services	22	5 857	1 364	251	78	68.9	13.5
611	Educational services	22	5 857	1 364	251	78	68.9	13.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
61162	Sports & recreation instruction	5	1 108	323	72	30	9.7	58.0
611620	Sports & recreation instruction	5	1 108	323	72	30	9.7	58.0
61169	All other schools & instruction	5	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW HAVEN COUNTY, CT								
61	Educational services	115	35 926	12 746	2 988	661	22.3	18.1
611	Educational services	115	35 926	12 746	2 988	661	22.3	18.1
6114	Business schools, & computer & management training	21	8 782	3 622	911	144	9.9	16.8
6115	Technical & trade schools	21	7 786	2 425	491	100	18.4	52.4
61151	Technical & trade schools	21	7 786	2 425	491	100	18.4	52.4
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611512	Flight training	3	D	D	D	b	D	D
6116	Other schools & instruction	64	14 135	4 186	967	308	31.9	2.7
61161	Fine arts schools	32	3 839	1 061	241	124	45.9	1.9
611610	Fine arts schools	32	3 839	1 061	241	124	45.9	1.9
6116101	Dance schools (including children's & professionals)	27	3 487	977	226	115	40.4	2.1
61162	Sports & recreation instruction	12	D	D	D	b	D	D
611620	Sports & recreation instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	20	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	b	D	D
6117	Educational support services	9	5 223	2 513	619	109	22.6	10.6
61171	Educational support services	9	5 223	2 513	619	109	22.6	10.6
611710	Educational support services	9	5 223	2 513	619	109	22.6	10.6
NEW LONDON COUNTY, CT								
61	Educational services	38	12 334	3 977	948	239	27.5	6.9
611	Educational services	38	12 334	3 977	948	239	27.5	6.9
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	20	7 232	2 064	513	85	12.8	9.6
61162	Sports & recreation instruction	8	D	D	D	b	D	D
611620	Sports & recreation instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
TOLLAND COUNTY, CT								
61	Educational services	16	7 967	2 390	522	92	31.9	3.2
611	Educational services	16	7 967	2 390	522	92	31.9	3.2
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
WINDHAM COUNTY, CT								
61	Educational services	5	901	96	19	14	100.0	—
611	Educational services	5	901	96	19	14	100.0	—
6116	Other schools & instruction	5	901	96	19	14	100.0	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANSONIA, CT								
61	Educational services	3	358	65	14	7	D	-
611	Educational services	3	358	65	14	7	D	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
AVON TOWN, CT								
61	Educational services	4	872	269	54	18	100.0	-
611	Educational services	4	872	269	54	18	100.0	-
6116	Other schools & instruction	3	D	D	D	a	D	D
BERLIN TOWN, CT								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BETHEL TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
BLOOMFIELD TOWN, CT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BRANFORD TOWN, CT								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
BRIDGEPORT, CT								
61	Educational services	9	2 063	992	250	48	92.8	7.2
611	Educational services	9	2 063	992	250	48	92.8	7.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	a	D	D
BRISTOL, CT								
61	Educational services	1	D	D	D	a	D	D
BROOKFIELD TOWN, CT								
61	Educational services	8	2 145	557	113	43	69.0	22.8
611	Educational services	8	2 145	557	113	43	69.0	22.8
6116	Other schools & instruction	4	D	D	D	b	D	D
CHESHIRE TOWN, CT								
61	Educational services	3	442	151	43	10	-	-
611	Educational services	3	442	151	43	10	-	-
CLINTON TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
COLCHESTER TOWN, CT								
61	Educational services	3	197	49	14	5	63.5	36.5
COVENTRY TOWN, CT								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CROMWELL TOWN, CT								
61	Educational services	2	D	D	D	a	D	D
DANBURY, CT								
61	Educational services	15	11 407	2 726	634	159	5.3	1.3
611	Educational services	15	11 407	2 726	634	159	5.3	1.3
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	c	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D
DARIEN TOWN, CT								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
DERBY, CT								
61	Educational services	2	D	D	D	a	D	D
EAST HAMPTON TOWN, CT								
61	Educational services	2	D	D	D	a	D	D
EAST HARTFORD TOWN, CT								
61	Educational services	8	7 607	3 089	940	176	5.9	—
611	Educational services	8	7 607	3 089	940	176	5.9	—
6114	Business schools, & computer & management training	3	D	D	D	c	D	D
61141	Business & secretarial schools	2	D	D	D	c	D	D
611410	Business & secretarial schools	2	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
EAST HAVEN TOWN, CT								
61	Educational services	4	1 872	321	51	17	15.1	84.9
611	Educational services	4	1 872	321	51	17	15.1	84.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
EAST LYME TOWN, CT								
61	Educational services	5	566	171	37	13	66.3	—
611	Educational services	5	566	171	37	13	66.3	—
ELLINGTON TOWN, CT								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ENFIELD TOWN, CT								
61	Educational services	4	339	60	12	12	100.0	—
611	Educational services	4	339	60	12	12	100.0	—
FAIRFIELD TOWN, CT								
61	Educational services	10	2 793	1 312	156	36	22.8	.8
611	Educational services	10	2 793	1 312	156	36	22.8	.8
6116	Other schools & instruction	6	D	D	D	b	D	D
FARMINGTON TOWN, CT								
61	Educational services	8	2 137	639	216	32	9.8	20.3
611	Educational services	8	2 137	639	216	32	9.8	20.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
GLASTONBURY TOWN, CT								
61	Educational services	10	2 937	1 019	252	36	10.8	—
611	Educational services	10	2 937	1 019	252	36	10.8	—
6116	Other schools & instruction	7	D	D	D	b	D	D
GREENWICH TOWN, CT								
61	Educational services	21	78 421	9 644	2 105	240	3.3	.3
611	Educational services	21	78 421	9 644	2 105	240	3.3	.3
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	a	D	D
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
GROTON, CT *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GROTON TOWN BALANCE, CT *								
61	Educational services	5	1 021	293	55	17	61.3	—
611	Educational services	5	1 021	293	55	17	61.3	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GUILFORD TOWN, CT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
HAMDEN TOWN, CT								
61	Educational services	11	4 877	2 098	475	129	4.0	29.6
611	Educational services	11	4 877	2 098	475	129	4.0	29.6
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
HARTFORD, CT								
61	Educational services	14	7 471	3 627	879	188	17.8	47.9
611	Educational services	14	7 471	3 627	879	188	17.8	47.9
6114	Business schools, & computer & management training	4	5 340	2 666	639	124	7.8	67.1
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
MADISON TOWN, CT								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
MANCHESTER TOWN, CT								
61	Educational services	6	821	534	113	29	31.9	.7
611	Educational services	6	821	534	113	29	31.9	.7
6116	Other schools & instruction	5	D	D	D	b	D	D
MANSFIELD TOWN, CT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MERIDEN, CT								
61	Educational services	3	1 082	543	103	22	D	—
611	Educational services	3	1 082	543	103	22	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MIDDLETOWN, CT								
61	Educational services	7	1 077	178	31	20	40.2	8.7
611	Educational services	7	1 077	178	31	20	40.2	8.7
6116	Other schools & instruction	6	D	D	D	b	D	D
MILFORD, CT (CC) *								
61	Educational services	12	1 651	575	117	34	21.2	51.8
611	Educational services	12	1 651	575	117	34	21.2	51.8
MILFORD CITY, CT *								
61	Educational services	12	1 651	575	117	34	21.2	51.8
611	Educational services	12	1 651	575	117	34	21.2	51.8
MONROE TOWN, CT								
61	Educational services	5	819	239	54	17	99.3	.7
611	Educational services	5	819	239	54	17	99.3	.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MONTVILLE TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
NEW BRITAIN, CT								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
NEW CANAAN TOWN, CT								
61	Educational services	9	2 350	945	228	56	34.8	—
611	Educational services	9	2 350	945	228	56	34.8	—
6116	Other schools & instruction	4	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
NEW FAIRFIELD TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
NEW HAVEN, CT								
61	Educational services	15	8 971	3 677	889	173	7.8	25.6
611	Educational services	15	8 971	3 677	889	173	7.8	25.6
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
NEWINGTON TOWN, CT								
61	Educational services	7	2 951	1 438	231	73	5.8	1.2
611	Educational services	7	2 951	1 438	231	73	5.8	1.2
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NEW LONDON, CT								
61	Educational services	6	7 165	2 284	605	114	.2	8.0
611	Educational services	6	7 165	2 284	605	114	.2	8.0
6116	Other schools & instruction	2	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
NEW MILFORD TOWN, CT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
NEWTOWN TOWN, CT								
61	Educational services	3	186	44	11	4	D	—
NORTH HAVEN TOWN, CT								
61	Educational services	8	2 435	644	164	31	20.5	.5
611	Educational services	8	2 435	644	164	31	20.5	.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	1 537	403	104	19	20.9	—
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
NORWALK, CT								
61	Educational services	17	20 686	10 926	3 233	308	4.0	22.9
611	Educational services	17	20 686	10 926	3 233	308	4.0	22.9
6114	Business schools, & computer & management training	5	17 287	9 367	2 709	195	3.6	18.4
61142	Computer training	3	D	D	D	c	D	D
611420	Computer training	3	D	D	D	c	D	D
6116	Other schools & instruction	10	D	D	D	c	D	D
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
NORWICH, CT								
61	Educational services	9	1 337	488	108	55	50.3	3.4
611	Educational services	9	1 337	488	108	55	50.3	3.4
ORANGE TOWN, CT								
61	Educational services	4	947	417	103	7	2.7	—
611	Educational services	4	947	417	103	7	2.7	—
PLAINFIELD TOWN, CT								
61	Educational services	2	D	D	D	a	D	D
PLAINVILLE TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
RIDGEFIELD TOWN, CT								
61	Educational services	6	1 217	367	34	39	46.4	—
611	Educational services	6	1 217	367	34	39	46.4	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
ROCKY HILL TOWN, CT								
61	Educational services	3	1 361	446	73	21	D	—
611	Educational services	3	1 361	446	73	21	D	—
SEYMOUR TOWN, CT								
61	Educational services	3	335	70	17	17	100.0	—
611	Educational services	3	335	70	17	17	100.0	—

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							From administrative records ¹	Estimated ²
SHELTON, CT								
61	Educational services	8	8 042	3 881	931	132	12.5	17.1
611	Educational services	8	8 042	3 881	931	132	12.5	17.1
6114	Business schools, & computer & management training	2	D	D	D	c	D	D
61142	Computer training	2	D	D	D	c	D	D
611420	Computer training	2	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	b	D	D
SIMSBURY TOWN, CT								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
SOUTHBURY TOWN, CT								
61	Educational services	3	D	D	D	a	D	D
SOUTHINGTON TOWN, CT								
61	Educational services	3	115	28	2	2	86.1	13.9
SOUTH WINDSOR TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
STAMFORD, CT								
61	Educational services	36	37 376	19 159	4 267	631	11.8	2.6
611	Educational services	36	37 376	19 159	4 267	631	11.8	2.6
6114	Business schools, & computer & management training	15	21 462	12 747	3 044	390	6.9	3.7
61142	Computer training	7	D	D	D	e	D	D
611420	Computer training	7	D	D	D	e	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	c	D	D
61151	Technical & trade schools	6	D	D	D	c	D	D
611511	Cosmetology & barber schools	4	D	D	D	c	D	D
6116	Other schools & instruction	13	D	D	D	c	D	D
61162	Sports & recreation instruction	4	3 256	1 405	158	27	33.1	—
611620	Sports & recreation instruction	4	3 256	1 405	158	27	33.1	—
61169	All other schools & instruction	4	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
STONINGTON TOWN, CT								
61	Educational services	2	D	D	D	a	D	D
STRATFORD TOWN, CT								
61	Educational services	9	1 960	681	211	73	58.4	6.0
611	Educational services	9	1 960	681	211	73	58.4	6.0
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
SUFFIELD TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
TOLLAND TOWN, CT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
TORRINGTON, CT								
61	Educational services	4	327	87	23	18	65.1	34.9
611	Educational services	4	327	87	23	18	65.1	34.9

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							From administrative records ¹	Estimated ²
TRUMBULL TOWN, CT								
61	Educational services	11	9 505	5 301	908	114	6.2	8.4
611	Educational services	11	9 505	5 301	908	114	6.2	8.4
6116	Other schools & instruction	7	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
VERNON TOWN, CT								
61	Educational services	3	397	110	44	13	35.8	64.2
611	Educational services	3	397	110	44	13	35.8	64.2
WALLINGFORD TOWN, CT								
61	Educational services	9	1 093	377	87	20	38.8	—
611	Educational services	9	1 093	377	87	20	38.8	—
6115	Technical & trade schools	4	345	70	12	8	40.9	—
61151	Technical & trade schools	4	345	70	12	8	40.9	—
WATERBURY, CT								
61	Educational services	8	3 002	1 020	179	56	83.9	—
611	Educational services	8	3 002	1 020	179	56	83.9	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
WATERFORD TOWN, CT								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
WATERTOWN TOWN, CT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
WEST HARTFORD TOWN, CT								
61	Educational services	17	7 237	2 486	511	127	31.5	—
611	Educational services	17	7 237	2 486	511	127	31.5	—
6116	Other schools & instruction	13	4 365	1 268	213	59	23.6	—
61161	Fine arts schools	3	818	288	74	18	D	—
611610	Fine arts schools	3	818	288	74	18	D	—
6116101	Dance schools (including children's & professionals')	3	818	288	74	18	D	—
61169	All other schools & instruction	5	D	D	D	b	D	D
WEST HAVEN, CT								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
WESTPORT TOWN, CT								
61	Educational services	23	11 790	4 376	1 313	83	33.2	11.5
611	Educational services	23	11 790	4 376	1 313	83	33.2	11.5
6114	Business schools, & computer & management training	4	D	D	D	a	D	D
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
6117	Educational support services	7	D	D	D	a	D	D
61171	Educational support services	7	D	D	D	a	D	D
611710	Educational support services	7	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WETHERSFIELD TOWN, CT								
61	Educational services	9	3 438	880	183	37	17.4	11.8
611	Educational services	9	3 438	880	183	37	17.4	11.8
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	1 530	323	86	16	26.3	—
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
WILTON TOWN, CT								
61	Educational services	5	1 178	345	80	11	26.9	10.8
611	Educational services	5	1 178	345	80	11	26.9	10.8
6116	Other schools & instruction	4	D	D	D	a	D	D
WINDSOR TOWN, CT								
61	Educational services	6	13 350	5 598	1 295	222	—	—
611	Educational services	6	13 350	5 598	1 295	222	—	—
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	c	D	D
61151	Technical & trade schools	1	D	D	D	c	D	D
611519	Other trade & technical schools	1	D	D	D	c	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
WOLCOTT TOWN, CT								
61	Educational services	3	276	74	16	6	100.0	—
611	Educational services	3	276	74	16	6	100.0	—
FAIRFIELD COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
6114	Business schools, & computer & management training	4	D	D	D	a	D	D
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
HARTFORD COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	8	2 436	1 360	214	23	27.4	17.1
611	Educational services	8	2 436	1 360	214	23	27.4	17.1
6116	Other schools & instruction	5	707	217	55	12	71.7	—
LITCHFIELD COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	9	D	D	D	c	D	D
611	Educational services	9	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	c	D	D
61169	All other schools & instruction	2	D	D	D	c	D	D
611692	Automobile driving schools	1	D	D	D	c	D	D
MIDDLESEX COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
NEW HAVEN COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	12	1 880	652	187	54	32.4	11.7
611	Educational services	12	1 880	652	187	54	32.4	11.7
NEW LONDON COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	3	65	25	6	3	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TOLLAND COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
WINDHAM COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

CONNECTICUT

Danielson. See “Killingly town balance.”

Groton. See “Groton town balance.”

Groton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Groton town balance contains all of Groton town except the incorporated place of Groton.

Killingly town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census.

Killingly town balance contains all of Killingly town except the incorporated place of Danielson.

Milford. See “Milford (consolidated city).”

Milford (consolidated city) is coextensive with Milford town. It includes Woodmont, which is not populous enough for separate tabulation. Therefore, “Milford” refers to the whole consolidated city.

Appendix E. Metropolitan Areas

CONNECTICUT

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA

Norton town, MA

Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA

Beverly city, MA

Danvers town, MA

Gloucester city, MA

Ipswich town, MA

Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA

Arlington town, MA

Ashland town, MA

Bedford town, MA

Belmont town, MA

Burlington town, MA

Cambridge city, MA

Concord town, MA

Everett city, MA

Framingham town, MA

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Holliston town, MA

Hopkinton town, MA

Hudson town, MA

Lexington town, MA

Malden city, MA

Marlborough city, MA

Maynard town, MA

Medford city, MA

Melrose city, MA

Natick town, MA

Newton city, MA

North Reading town, MA

Reading town, MA

Somerville city, MA

Stoneham town, MA

Sudbury town, MA

Wakefield town, MA

Waltham city, MA

Watertown city, MA

Wayland town, MA

Weston town, MA

Wilmington town, MA

Winchester town, MA

Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA

Braintree town, MA

Brookline town, MA

Canton town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Dedham town, MA

Foxborough town, MA

Franklin city, MA

Holbrook town, MA

Medfield town, MA

Medway town, MA

Milton town, MA

Needham town, MA

Norfolk town, MA

Norwood town, MA

Quincy city, MA

Randolph town, MA

Sharon town, MA

Stoughton town, MA

Walpole town, MA

Wellesley town, MA

Westwood town, MA

Weymouth town, MA

Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA

Duxbury town, MA

Hanover town, MA

Hingham town, MA

Hull town, MA

Kingston town, MA

Marshfield town, MA

Pembroke town, MA

Plymouth town, MA

Rockland town, MA

Scituate town, MA

Wareham town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Suffolk County, MA

Boston city, MA

Chelsea city, MA

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Lawrence, MA—NH PMSA—Con.

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)

Bedford town, NH

Goffstown town, NH

Manchester city, NH

Merrimack County, NH (Part)

Rockingham County, NH (Part)

Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH

Hudson town, NH

Merrimack town, NH

Milford town, NH

Nashua city, NH

New Bedford, MA PMSA

Bristol County, MA (Part)

Dartmouth town, MA

Fairhaven town, MA

New Bedford city, MA

Plymouth County, MA (Part)

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

Bridgeport, CT PMSA

Fairfield County, CT (Part)
Bridgeport city, CT
Fairfield town, CT
Monroe town, CT
Shelton city, CT
Stratford town, CT
Trumbull town, CT
New Haven County, CT (Part)
Ansonia city, CT
Derby city, CT
Milford city, CT
Seymour town, CT

Danbury, CT PMSA

Fairfield County, CT (Part)
Bethel town, CT
Brookfield town, CT
Danbury city, CT
New Fairfield town, CT
Newtown town, CT
Ridgefield town, CT
Litchfield County, CT (Part)
New Milford town, CT

Hartford, CT MSA

Hartford County, CT (Part)
Avon town, CT
Berlin town, CT
Bloomfield town, CT
Bristol city, CT
East Hartford town, CT
East Windsor town, CT
Enfield town, CT
Farmington town, CT
Glastonbury town, CT
Hartford city, CT
Manchester town, CT
New Britain city, CT
Newington town, CT

Hartford, CT MSA—Con.

Hartford County, CT (Part)—Con.
Plainville town, CT
Rocky Hill town, CT
Simsbury town, CT
Southington town, CT
South Windsor town, CT
Suffield town, CT
West Hartford town, CT
Wethersfield town, CT
Windsor town, CT
Windsor Locks town, CT
Litchfield County, CT (Part)
Plymouth town, CT
Winchester town, CT
Middlesex County, CT (Part)
Cromwell town, CT
East Hampton town, CT
Middletown city, CT
New London County, CT (Part)
Colchester town, CT
Tolland County, CT (Part)
Coventry town, CT
Ellington town, CT
Mansfield town, CT
Stafford town, CT
Tolland town, CT
Vernon town, CT
Windham County, CT (Part)
Windham town, CT

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)
Clinton town, CT
New Haven County, CT (Part)
Branford town, CT
Cheshire town, CT
East Haven town, CT
Guilford town, CT

New Haven—Meriden, CT PMSA—Con.

Hartford County, CT (Part)—Con.
Hamden town, CT
Madison town, CT
Meriden city, CT
New Haven city, CT
North Branford town, CT
North Haven town, CT
Orange town, CT
Wallingford town, CT
West Haven city, CT

New London—Norwich, CT—RI MSA

Middlesex County, CT (Part)
New London County, CT (Part)
East Lyme town, CT
Groton city, CT
Groton town balance, CT
Jewett City borough, CT
Ledyard town, CT
Montville town, CT
New London city, CT
Norwich city, CT
Stonington town, CT
Waterford town, CT
Windham County, CT (Part)
Plainfield town, CT
Washington County, RI (Part)
Westerly town, RI

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA**

Bergen—Passaic, NJ PMSA
Bergen County, NJ
Passaic County, NJ
Bridgeport, CT PMSA
Fairfield County, CT (Part)
Bridgeport city, CT
Fairfield town, CT
Monroe town, CT

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

Bridgeport, CT PMSA—Con.
Fairfield County, CT (Part)—Con.
Shelton city, CT
Stratford town, CT
Trumbull town, CT
New Haven County, CT (Part)
Ansonia city, CT
Derby city, CT
Milford city, CT
Seymour town, CT
Danbury, CT PMSA
Fairfield County, CT (Part)
Bethel town, CT
Brookfield town, CT
Danbury city, CT
New Fairfield town, CT
Newtown town, CT
Ridgefield town, CT
Litchfield County, CT (Part)
New Milford town, CT
Dutchess County, NY PMSA
Dutchess County, NY
Jersey City, NJ PMSA
Hudson County, NJ
Middlesex—Somerset—Hunterdon, NJ PMSA
Hunterdon County, NJ
Middlesex County, NJ
Somerset County, NJ
Monmouth—Ocean, NJ PMSA
Monmouth County, NJ
Ocean County, NJ
Nassau—Suffolk, NY PMSA
Nassau County, NY
Suffolk County, NY

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)

Clinton town, CT

New Haven County, CT (Part)

Branford town, CT

Cheshire town, CT

East Haven town, CT

Guilford town, CT

Hamden town, CT

Madison town, CT

Meriden city, CT

New Haven city, CT

North Branford town, CT

North Haven town, CT

Orange town, CT

Wallingford town, CT

West Haven city, CT

New York, NY PMSA

Bronx County, NY

Kings County, NY

New York County, NY

Putnam County, NY

Queens County, NY

Richmond County, NY

Rockland County, NY

Westchester County, NY

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

Stamford—Norwalk, CT PMSA

Fairfield County, CT

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

Stamford city, CT

Westport town, CT

Wilton town, CT

Trenton, NJ PMSA

Mercer County, NJ

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

Stamford—Norwalk, CT PMSA

Fairfield County, CT

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

Stamford city, CT

Westport town, CT

Wilton town, CT

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)—Con.

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

District of Columbia

1997

Issued August 1999

EC97S61A-DC

1997 Economic Census

Educational Services

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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Economics and Statistics Administration
U.S. CENSUS BUREAU



ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the District: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DISTRICT OF COLUMBIA								
61	Educational services	105	106 886	26 940	6 056	888	10.4	9.3
611	Educational services	105	106 886	26 940	6 056	888	10.4	9.3
6114	Business schools, & computer & management training	25	52 454	10 812	2 457	260	5.8	8.0
61142	Computer training	14	48 691	10 051	2 303	247	3.5	7.0
611420	Computer training	14	48 691	10 051	2 303	247	3.5	7.0
61143	Professional & management development training	11	3 763	761	154	13	36.4	21.2
611430	Professional & management development training	11	3 763	761	154	13	36.4	21.2
6115	Technical & trade schools	8	7 461	2 889	669	89	2.9	19.7
61151	Technical & trade schools	8	7 461	2 889	669	89	2.9	19.7
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	2	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	43	24 964	7 184	1 596	401	10.7	9.8
61161	Fine arts schools	5	2 310	1 304	275	97	13.3	78.3
611610	Fine arts schools	5	2 310	1 304	275	97	13.3	78.3
6116101	Dance schools (including children's & professionals')	1	D	D	D	a	D	D
6116102	Art, drama, & music schools	4	D	D	D	b	D	D
61162	Sports & recreation instruction	10	1 420	506	84	31	33.4	18.0
611620	Sports & recreation instruction	10	1 420	506	84	31	33.4	18.0
61163	Language schools	5	7 189	2 430	550	162	—	—
611630	Language schools	5	7 189	2 430	550	162	—	—
61169	All other schools & instruction	23	14 045	2 944	687	111	13.4	2.8
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	14	9 252	1 861	410	52	14.1	1.4
6117	Educational support services	29	22 007	6 055	1 334	138	23.4	8.5
61171	Educational support services	29	22 007	6 055	1 334	138	23.4	8.5
611710	Educational support services	29	22 007	6 055	1 334	138	23.4	8.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the District: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DISTRICT OF COLUMBIA									
61	Educational services	175	392 637	372 320	89 200	20 615	2 764	12.8	7.0
611	Educational services	175	392 637	372 320	89 200	20 615	2 764	12.8	7.0
6114	Business schools, & computer & management training	28	38 730	33 533	10 265	2 381	263	18.5	7.4
61142	Computer training	3	D	D	D	D	b	D	D
611420	Computer training	3	D	D	D	D	b	D	D
61143	Professional & management development training	25	D	D	D	D	c	D	D
611430	Professional & management development training	25	D	D	D	D	c	D	D
6115	Technical & trade schools	14	6 165	5 786	2 240	564	137	20.6	33.5
61151	Technical & trade schools	14	6 165	5 786	2 240	564	137	20.6	33.5
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	6	D	D	D	D	b	D	D
611519	Other trade & technical schools	7	D	D	D	D	b	D	D
6116	Other schools & instruction	84	65 280	64 269	21 538	4 896	822	32.6	14.6
61161	Fine arts schools	16	17 926	17 360	6 787	1 590	333	6.1	15.5
611610	Fine arts schools	16	17 926	17 360	6 787	1 590	333	6.1	15.5
6116101	Dance schools (including children's & professionals')	6	5 728	5 269	2 297	585	83	10.0	—
6116102	Art, drama, & music schools	10	12 198	12 091	4 490	1 005	250	4.2	22.8
61162	Sports & recreation instruction	3	D	D	D	D	a	D	D
611620	Sports & recreation instruction	3	D	D	D	D	a	D	D
61163	Language schools	5	D	D	D	D	b	D	D
611630	Language schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	60	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	53	D	D	D	D	e	D	D
6117	Educational support services	49	282 462	268 732	55 157	12 774	1 542	7.2	4.6
61171	Educational support services	49	282 462	268 732	55 157	12 774	1 542	7.2	4.6
611710	Educational support services	49	282 462	268 732	55 157	12 774	1 542	7.2	4.6

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON-BALTIMORE, DC-MD-VA-WV CMSA								
61	Educational services	1 323	718 896	250 546	55 032	9 925	19.2	12.5
611	Educational services	1 323	718 896	250 546	55 032	9 925	19.2	12.5
6114	Business schools, & computer & management training	310	D	D	D	h	D	D
61141	Business & secretarial schools	12	D	D	D	c	D	D
611410	Business & secretarial schools	12	D	D	D	c	D	D
61142	Computer training	165	D	D	D	g	D	D
611420	Computer training	165	D	D	D	g	D	D
61143	Professional & management development training	133	D	D	D	e	D	D
611430	Professional & management development training	133	D	D	D	e	D	D
6115	Technical & trade schools	147	D	D	D	g	D	D
61151	Technical & trade schools	147	D	D	D	g	D	D
611511	Cosmetology & barber schools	51	13 577	4 747	1 122	278	16.4	12.3
611512	Flight training	26	17 982	7 574	1 892	360	49.8	17.8
611513	Apprenticeship training	8	D	D	D	b	D	D
611519	Other trade & technical schools	62	39 989	18 212	4 205	685	16.5	3.3
6116	Other schools & instruction	695	D	D	D	h	D	D
61161	Fine arts schools	178	39 024	13 024	3 103	1 043	30.8	22.6
611610	Fine arts schools	178	39 024	13 024	3 103	1 043	30.8	22.6
6116101	Dance schools (including children's & professionals)	142	25 730	7 837	1 895	787	38.9	8.9
6116102	Art, drama, & music schools	36	13 294	5 187	1 208	256	15.2	48.9
61162	Sports & recreation instruction	239	D	D	D	g	D	D
611620	Sports & recreation instruction	239	D	D	D	g	D	D
61163	Language schools	34	19 901	8 041	1 857	585	11.0	.3
611630	Language schools	34	19 901	8 041	1 857	585	11.0	.3
61169	All other schools & instruction	244	100 344	36 239	7 783	1 913	21.8	21.7
611691	Exam preparation & tutoring	98	25 377	8 292	1 903	793	27.3	13.0
611692	Automobile driving schools	50	11 114	4 462	774	311	43.3	13.4
611699	All other miscellaneous schools & instruction	96	63 853	23 485	5 106	809	15.9	26.6
6117	Educational support services	171	90 481	30 749	5 984	725	24.9	18.5
61171	Educational support services	171	90 481	30 749	5 984	725	24.9	18.5
611710	Educational support services	171	90 481	30 749	5 984	725	24.9	18.5
Baltimore, MD PMSA								
61	Educational services	345	125 819	42 645	8 682	2 030	24.9	30.2
611	Educational services	345	125 819	42 645	8 682	2 030	24.9	30.2
6114	Business schools, & computer & management training	65	30 121	8 667	2 071	320	30.0	12.5
61142	Computer training	34	21 895	5 802	1 365	187	26.7	8.3
611420	Computer training	34	21 895	5 802	1 365	187	26.7	8.3
61143	Professional & management development training	30	D	D	D	b	D	D
611430	Professional & management development training	30	D	D	D	b	D	D
6115	Technical & trade schools	49	22 646	9 573	2 066	407	19.4	11.1
61151	Technical & trade schools	49	22 646	9 573	2 066	407	19.4	11.1
611511	Cosmetology & barber schools	20	D	D	D	c	D	D
611519	Other trade & technical schools	20	14 084	6 590	1 327	218	24.7	8.4
6116	Other schools & instruction	196	59 374	19 755	3 869	1 205	26.2	40.6
61161	Fine arts schools	50	D	D	D	c	D	D
611610	Fine arts schools	50	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	36	D	D	D	c	D	D
6116102	Art, drama, & music schools	14	D	D	D	b	D	D
61162	Sports & recreation instruction	62	D	D	D	e	D	D
611620	Sports & recreation instruction	62	D	D	D	e	D	D
61163	Language schools	9	D	D	D	b	D	D
611630	Language schools	9	D	D	D	b	D	D
61169	All other schools & instruction	75	D	D	D	f	D	D
611691	Exam preparation & tutoring	29	D	D	D	e	D	D
611692	Automobile driving schools	22	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	24	D	D	D	c	D	D
6117	Educational support services	35	13 678	4 650	676	98	17.7	55.4
61171	Educational support services	35	13 678	4 650	676	98	17.7	55.4
611710	Educational support services	35	13 678	4 650	676	98	17.7	55.4
Hagerstown, MD PMSA								
61	Educational services	13	5 194	1 470	273	139	25.5	10.0
611	Educational services	13	5 194	1 470	273	139	25.5	10.0
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Washington, DC—MD—VA—WV PMSA								
61	Educational services	965	587 883	206 431	46 077	7 756	18.0	8.7
611	Educational services	965	587 883	206 431	46 077	7 756	18.0	8.7
6114	Business schools, & computer & management training	241	310 950	104 792	23 167	2 444	8.7	8.3
61141	Business & secretarial schools	10	5 775	1 419	388	89	2.9	.3
611410	Business & secretarial schools	10	5 775	1 419	388	89	2.9	.3
61142	Computer training	130	258 519	88 150	19 297	2 030	4.3	8.9
611420	Computer training	130	258 519	88 150	19 297	2 030	4.3	8.9
61143	Professional & management development training	101	46 656	15 223	3 482	325	33.4	5.8
611430	Professional & management development training	101	46 656	15 223	3 482	325	33.4	5.8
6115	Technical & trade schools	96	51 622	22 186	5 366	926	25.8	7.3
61151	Technical & trade schools	96	51 622	22 186	5 366	926	25.8	7.3
611511	Cosmetology & barber schools	30	D	D	D	c	D	D
611512	Flight training	19	16 239	7 159	1 804	315	50.9	14.3
611519	Other trade & technical schools	42	25 905	11 622	2 878	467	12.0	.5
6116	Other schools & instruction	492	148 508	53 354	12 236	3 759	30.4	8.3
61161	Fine arts schools	125	28 893	10 141	2 373	825	32.5	15.3
611610	Fine arts schools	125	28 893	10 141	2 373	825	32.5	15.3
6116101	Dance schools (including children's & professionals)	103	D	D	D	f	D	D
6116102	Art, drama, & music schools	22	D	D	D	c	D	D
61162	Sports & recreation instruction	175	35 955	11 607	2 573	1 153	52.7	8.7
611620	Sports & recreation instruction	175	35 955	11 607	2 573	1 153	52.7	8.7
61163	Language schools	24	17 756	7 373	1 698	490	7.8	.3
611630	Language schools	24	17 756	7 373	1 698	490	7.8	.3
61169	All other schools & instruction	168	65 904	24 233	5 592	1 291	23.4	7.2
611691	Exam preparation & tutoring	69	D	D	D	f	D	D
611692	Automobile driving schools	28	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	71	D	D	D	f	D	D
6117	Educational support services	136	76 803	26 099	5 308	627	26.2	11.9
61171	Educational support services	136	76 803	26 099	5 308	627	26.2	11.9
611710	Educational support services	136	76 803	26 099	5 308	627	26.2	11.9

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA									
61	Educational services	382	D	D	D	D	h	D	D
611	Educational services	382	D	D	D	D	h	D	D
6114	Business schools, & computer & management training ..	54	74 097	66 712	16 894	3 850	451	16.2	16.9
61142	Computer training	9	D	D	D	D	b	D	D
611420	Computer training	9	D	D	D	D	b	D	D
61143	Professional & management development training ...	44	68 715	61 831	15 323	3 501	398	16.5	15.9
611430	Professional & management development training ..	44	68 715	61 831	15 323	3 501	398	16.5	15.9
6115	Technical & trade schools	44	28 931	26 709	9 292	2 101	482	18.8	20.0
61151	Technical & trade schools	44	28 931	26 709	9 292	2 101	482	18.8	20.0
611513	Apprenticeship training	24	D	D	D	D	c	D	D
611519	Other trade & technical schools	19	17 770	16 846	5 683	1 207	258	15.2	11.6

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
61	Educational services—Con.								
611	Educational services—Con.								
6116	Other schools & instruction	206	D	D	D	D	g	D	D
61161	Fine arts schools	41	22 242	21 730	8 878	2 151	552	9.8	15.6
611610	Fine arts schools	41	22 242	21 730	8 878	2 151	552	9.8	15.6
6116101	Dance schools (including children's & professionals)	14	7 246	6 811	2 962	756	145	12.0	—
6116102	Art, drama, & music schools	27	14 996	14 919	5 916	1 395	407	8.8	23.2
61162	Sports & recreation instruction	17	4 543	4 473	1 369	341	154	48.1	4.7
611620	Sports & recreation instruction	17	4 543	4 473	1 369	341	154	48.1	4.7
61163	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
611630	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
61169	All other schools & instruction	137	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	22	5 300	5 302	2 360	558	187	12.8	30.4
611699	All other miscellaneous schools & instruction	115	D	D	D	D	f	D	D
6117	Educational support services	78	D	D	D	D	g	D	D
61171	Educational support services	78	D	D	D	D	g	D	D
611710	Educational support services	78	D	D	D	D	g	D	D
	Baltimore, MD PMSA								
61	Educational services	62	D	D	D	D	f	D	D
611	Educational services	62	D	D	D	D	f	D	D
6114	Business schools, & computer & management training ..	8	8 858	8 681	2 552	644	87	11.1	.2
61143	Professional & management development training	8	8 858	8 681	2 552	644	87	11.1	.2
611430	Professional & management development training ..	8	8 858	8 681	2 552	644	87	11.1	.2
6115	Technical & trade schools	12	13 123	12 116	3 169	632	121	8.2	13.8
61151	Technical & trade schools	12	13 123	12 116	3 169	632	121	8.2	13.8
611513	Apprenticeship training	8	D	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	34	18 802	18 801	6 780	1 551	405	19.7	23.7
61161	Fine arts schools	8	D	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	7	D	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	D	a	D	D
611620	Sports & recreation instruction	5	D	D	D	D	a	D	D
61169	All other schools & instruction	21	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	6	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	c	D	D
6117	Educational support services	8	D	D	D	D	b	D	D
61171	Educational support services	8	D	D	D	D	b	D	D
611710	Educational support services	8	D	D	D	D	b	D	D
	Hagerstown, MD PMSA								
61	Educational services	1	D	D	D	D	a	D	D
	Washington, DC—MD—VA—WV PMSA								
61	Educational services	319	534 215	505 074	118 425	27 301	3 968	11.7	8.5
611	Educational services	319	534 215	505 074	118 425	27 301	3 968	11.7	8.5
6114	Business schools, & computer & management training ..	46	65 239	58 031	14 342	3 206	364	16.9	19.2
61142	Computer training	9	D	D	D	D	b	D	D
611420	Computer training	9	D	D	D	D	b	D	D
61143	Professional & management development training	36	59 857	53 150	12 771	2 857	311	17.3	18.2
611430	Professional & management development training ..	36	59 857	53 150	12 771	2 857	311	17.3	18.2
6115	Technical & trade schools	32	15 808	14 593	6 123	1 469	361	27.5	25.1
61151	Technical & trade schools	32	15 808	14 593	6 123	1 469	361	27.5	25.1
611513	Apprenticeship training	16	D	D	D	D	c	D	D
611519	Other trade & technical schools	15	D	D	D	D	c	D	D
6116	Other schools & instruction	171	101 373	98 967	32 370	7 419	1 455	23.1	14.0
61161	Fine arts schools	33	D	D	D	D	e	D	D
611610	Fine arts schools	33	D	D	D	D	e	D	D
6116101	Dance schools (including children's & professionals)	13	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	20	D	D	D	D	e	D	D
61162	Sports & recreation instruction	12	D	D	D	D	c	D	D
611620	Sports & recreation instruction	12	D	D	D	D	c	D	D
61163	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
611630	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
61169	All other schools & instruction	115	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	16	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	99	D	D	D	D	f	D	D
6117	Educational support services	70	351 795	333 483	65 590	15 207	1 788	6.8	4.2
61171	Educational support services	70	351 795	333 483	65 590	15 207	1 788	6.8	4.2
611710	Educational support services	70	351 795	333 483	65 590	15 207	1 788	6.8	4.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for the County: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DISTRICT OF COLUMBIA, DC								
61	Educational services	105	106 886	26 940	6 056	888	10.4	9.3
611	Educational services	105	106 886	26 940	6 056	888	10.4	9.3
6114	Business schools, & computer & management training	25	52 454	10 812	2 457	260	5.8	8.0
61142	Computer training	14	48 691	10 051	2 303	247	3.5	7.0
611420	Computer training	14	48 691	10 051	2 303	247	3.5	7.0
61143	Professional & management development training	11	3 763	761	154	13	36.4	21.2
611430	Professional & management development training	11	3 763	761	154	13	36.4	21.2
6115	Technical & trade schools	8	7 461	2 889	669	89	2.9	19.7
61151	Technical & trade schools	8	7 461	2 889	669	89	2.9	19.7
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	2	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	43	24 964	7 184	1 596	401	10.7	9.8
61161	Fine arts schools	5	2 310	1 304	275	97	13.3	78.3
611610	Fine arts schools	5	2 310	1 304	275	97	13.3	78.3
6116101	Dance schools (including children's & professionals')	1	D	D	D	a	D	D
6116102	Art, drama, & music schools	4	D	D	D	b	D	D
61162	Sports & recreation instruction	10	1 420	506	84	31	33.4	18.0
611620	Sports & recreation instruction	10	1 420	506	84	31	33.4	18.0
61163	Language schools	5	7 189	2 430	550	162	—	—
611630	Language schools	5	7 189	2 430	550	162	—	—
61169	All other schools & instruction	23	14 045	2 944	687	111	13.4	2.8
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	14	9 252	1 861	410	52	14.1	1.4
6117	Educational support services	29	22 007	6 055	1 334	138	23.4	8.5
61171	Educational support services	29	22 007	6 055	1 334	138	23.4	8.5
611710	Educational support services	29	22 007	6 055	1 334	138	23.4	8.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for the Place: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON, DC								
61	Educational services	105	106 886	26 940	6 056	888	10.4	9.3
611	Educational services	105	106 886	26 940	6 056	888	10.4	9.3
6114	Business schools, & computer & management training	25	52 454	10 812	2 457	260	5.8	8.0
61142	Computer training	14	48 691	10 051	2 303	247	3.5	7.0
611420	Computer training	14	48 691	10 051	2 303	247	3.5	7.0
61143	Professional & management development training	11	3 763	761	154	13	36.4	21.2
611430	Professional & management development training	11	3 763	761	154	13	36.4	21.2
6115	Technical & trade schools	8	7 461	2 889	669	89	2.9	19.7
61151	Technical & trade schools	8	7 461	2 889	669	89	2.9	19.7
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	2	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	43	24 964	7 184	1 596	401	10.7	9.8
61161	Fine arts schools	5	2 310	1 304	275	97	13.3	78.3
611610	Fine arts schools	5	2 310	1 304	275	97	13.3	78.3
6116101	Dance schools (including children's & professionals')	1	D	D	D	a	D	D
6116102	Art, drama, & music schools	4	D	D	D	b	D	D
61162	Sports & recreation instruction	10	1 420	506	84	31	33.4	18.0
611620	Sports & recreation instruction	10	1 420	506	84	31	33.4	18.0
61163	Language schools	5	7 189	2 430	550	162	—	—
611630	Language schools	5	7 189	2 430	550	162	—	—
61169	All other schools & instruction	23	14 045	2 944	687	111	13.4	2.8
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	14	9 252	1 861	410	52	14.1	1.4
6117	Educational support services	29	22 007	6 055	1 334	138	23.4	8.5
61171	Educational support services	29	22 007	6 055	1 334	138	23.4	8.5
611710	Educational support services	29	22 007	6 055	1 334	138	23.4	8.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

DISTRICT OF COLUMBIA

There are no geographic notes for the District of Columbia.

Appendix E. Metropolitan Areas

DISTRICT OF COLUMBIA

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC
Calvert County, MD
Charles County, MD
Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA
Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria, VA (IC)
Fairfax, VA (IC)
Falls Church, VA (IC)
Fredericksburg, VA (IC)
Manassas, VA (IC)
Manassas Park, VA (IC)
Berkeley County, WV
Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

Baltimore, MD PMSA
Anne Arundel County, MD
Baltimore County, MD
Carroll County, MD

Washington—Baltimore, DC—MD—VA—WV CMSA—Con.

Baltimore, MD PMSA—Con.
Harford County, MD
Howard County, MD
Queen Anne's County, MD
Baltimore, MD (IC)
Hagerstown, MD PMSA
Washington County, MD
Washington, DC—MD—VA—WV PMSA
District of Columbia, DC
Calvert County, MD
Charles County, MD
Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA
Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria, VA (IC)
Fairfax, VA (IC)
Falls Church, VA (IC)
Fredericksburg, VA (IC)
Manassas, VA (IC)
Manassas Park, VA (IC)
Berkeley County, WV
Jefferson County, WV

Delaware

1997

Issued March 2000

EC97S61A-DE(RV)

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Delaware

1997

Issued March 2000

EC97S61A-DE(RV)

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DELAWARE								
61	Educational services	110	72 032	19 940	4 921	865	8.3	7.2
611	Educational services	110	72 032	19 940	4 921	865	8.3	7.2
6114	Business schools, & computer & management training	18	18 199	4 777	1 178	130	6.4	—
61141	Business & secretarial schools	1	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	a	D	D
61142	Computer training	8	D	D	D	b	D	D
611420	Computer training	8	D	D	D	b	D	D
61143	Professional & management development training	9	D	D	D	b	D	D
611430	Professional & management development training	9	D	D	D	b	D	D
6115	Technical & trade schools	15	D	D	D	c	D	D
61151	Technical & trade schools	15	D	D	D	c	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611512	Flight training	4	D	D	D	c	D	D
611513	Apprenticeship training	1	D	D	D	a	D	D
611519	Other trade & technical schools	6	D	D	D	b	D	D
6116	Other schools & instruction	68	D	D	D	e	D	D
61161	Fine arts schools	20	4 048	1 917	470	155	12.1	4.5
611610	Fine arts schools	20	4 048	1 917	470	155	12.1	4.5
6116101	Dance schools (including children's & professionals)	18	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	b	D	D
61162	Sports & recreation instruction	21	3 627	1 159	240	86	39.2	11.9
611620	Sports & recreation instruction	21	3 627	1 159	240	86	39.2	11.9
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
61169	All other schools & instruction	26	D	D	D	c	D	D
611691	Exam preparation & tutoring	9	2 725	1 030	346	141	5.6	10.7
611692	Automobile driving schools	4	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	13	D	D	D	b	D	D
6117	Educational support services	9	D	D	D	b	D	D
61171	Educational support services	9	D	D	D	b	D	D
611710	Educational support services	9	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DELAWARE									
61	Educational services	25	18 829	15 196	5 818	1 441	318	24.5	6.6
611	Educational services	25	18 829	15 196	5 818	1 441	318	24.5	6.6
6114	Business schools, & computer & management training	2	D	D	D	D	a	D	D
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
61143	Professional & management development training	1	D	D	D	D	a	D	D
611430	Professional & management development training	1	D	D	D	D	a	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
611513	Apprenticeship training	2	D	D	D	D	a	D	D
611519	Other trade & technical schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	16	14 777	11 337	4 089	1 041	271	24.4	6.3
61161	Fine arts schools	6	3 904	3 280	903	282	127	43.7	7.4
611610	Fine arts schools	6	3 904	3 280	903	282	127	43.7	7.4
6116101	Dance schools (including children's & professionals)	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	c	D	D
61162	Sports & recreation instruction	1	D	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	D	c	D	D
611691	Exam preparation & tutoring	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	D	c	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DOVER, DE MSA								
61	Educational services	12	10 451	2 355	602	84	9.4	2.3
611	Educational services	12	10 451	2 355	602	84	9.4	2.3
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	a	D	D
611692	Automobile driving schools	2	D	D	D	a	D	D
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA								
61	Educational services	783	396 758	136 753	33 820	6 213	16.2	12.4
611	Educational services	783	396 758	136 753	33 820	6 213	16.2	12.4
6114	Business schools, & computer & management training	148	141 329	54 266	14 595	1 492	10.7	5.3
61141	Business & secretarial schools	16	D	D	D	c	D	D
611410	Business & secretarial schools	16	D	D	D	c	D	D
61142	Computer training	80	D	D	D	f	D	D
611420	Computer training	80	D	D	D	f	D	D
61143	Professional & management development training	52	46 094	15 021	5 060	353	11.0	5.0
611430	Professional & management development training	52	46 094	15 021	5 060	353	11.0	5.0
6115	Technical & trade schools	120	111 303	34 905	8 264	1 356	6.8	10.8
61151	Technical & trade schools	120	111 303	34 905	8 264	1 356	6.8	10.8
611511	Cosmetology & barber schools	40	13 700	4 289	1 040	272	12.7	5.3
611512	Flight training	15	26 826	5 377	1 287	170	2.2	32.0
611519	Other trade & technical schools	59	D	D	D	f	D	D
6116	Other schools & instruction	460	120 186	38 127	8 791	3 088	31.9	17.2
61161	Fine arts schools	147	22 311	7 179	1 763	775	35.7	10.4
611610	Fine arts schools	147	22 311	7 179	1 763	775	35.7	10.4
6116101	Dance schools (including children's & professionals)	119	17 216	4 556	1 150	548	37.5	7.3
6116102	Art, drama, & music schools	28	5 095	2 623	613	227	29.9	20.9
61162	Sports & recreation instruction	147	42 699	12 809	2 034	1 064	41.8	10.6
611620	Sports & recreation instruction	147	42 699	12 809	2 034	1 064	41.8	10.6
61163	Language schools	16	6 486	1 970	497	147	27.8	28.2
611630	Language schools	16	6 486	1 970	497	147	27.8	28.2
61169	All other schools & instruction	150	48 690	16 189	4 497	1 102	22.0	24.7
611691	Exam preparation & tutoring	48	16 732	4 287	1 256	449	16.1	27.3
611692	Automobile driving schools	30	5 948	2 394	479	155	42.8	7.9
611699	All other miscellaneous schools & instruction	72	26 010	9 488	2 762	498	20.9	26.9
6117	Educational support services	55	23 940	9 455	2 170	277	13.4	37.6
61171	Educational support services	55	23 940	9 455	2 170	277	13.4	37.6
611710	Educational support services	55	23 940	9 455	2 170	277	13.4	37.6
Atlantic–Cape May, NJ PMSA								
61	Educational services	36	5 229	2 025	480	136	29.8	22.8
611	Educational services	36	5 229	2 025	480	136	29.8	22.8
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	26	D	D	D	c	D	D
61161	Fine arts schools	11	909	174	46	34	80.4	4.4
611610	Fine arts schools	11	909	174	46	34	80.4	4.4
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.								
Philadelphia, PA–NJ PMSA								
61	Educational services	639	328 197	116 726	28 888	5 221	17.5	13.2
611	Educational services	639	328 197	116 726	28 888	5 221	17.5	13.2
6114	Business schools, & computer & management training	127	122 878	49 380	13 385	1 353	11.3	6.1
61141	Business & secretarial schools	15	9 996	4 862	1 179	183	2.9	27.6
611410	Business & secretarial schools	15	9 996	4 862	1 179	183	2.9	27.6
61142	Computer training	69	76 874	31 312	7 575	851	11.7	3.2
611420	Computer training	69	76 874	31 312	7 575	851	11.7	3.2
61143	Professional & management development training	43	36 008	13 206	4 631	319	12.6	6.4
611430	Professional & management development training	43	36 008	13 206	4 631	319	12.6	6.4
6115	Technical & trade schools	99	88 100	30 252	7 116	1 155	7.6	13.2
61151	Technical & trade schools	99	88 100	30 252	7 116	1 155	7.6	13.2
611511	Cosmetology & barber schools	32	D	D	D	c	D	D
611512	Flight training	11	D	D	D	b	D	D
611519	Other trade & technical schools	51	66 125	24 063	5 654	855	6.8	3.4
6116	Other schools & instruction	369	103 789	31 547	7 112	2 506	33.3	18.6
61161	Fine arts schools	114	16 894	4 894	1 202	559	39.1	12.4
611610	Fine arts schools	114	16 894	4 894	1 202	559	39.1	12.4
6116101	Dance schools (including children's & professionals)	91	13 790	3 709	933	426	39.9	7.5
6116102	Art, drama, & music schools	23	3 104	1 185	269	133	35.3	34.4
61162	Sports & recreation instruction	121	39 180	11 735	1 755	948	43.0	9.5
611620	Sports & recreation instruction	121	39 180	11 735	1 755	948	43.0	9.5
61163	Language schools	15	D	D	D	c	D	D
611630	Language schools	15	D	D	D	c	D	D
61169	All other schools & instruction	119	D	D	D	f	D	D
611691	Exam preparation & tutoring	39	13 963	3 244	904	306	17.9	30.6
611692	Automobile driving schools	24	5 648	2 269	459	137	40.5	8.3
611699	All other miscellaneous schools & instruction	56	D	D	D	e	D	D
6117	Educational support services	44	13 430	5 547	1 275	207	18.0	36.7
61171	Educational support services	44	13 430	5 547	1 275	207	18.0	36.7
611710	Educational support services	44	13 430	5 547	1 275	207	18.0	36.7
Vineland–Millville–Bridgeton, NJ PMSA								
61	Educational services	14	2 436	552	127	58	21.3	3.7
611	Educational services	14	2 436	552	127	58	21.3	3.7
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
Wilmington–Newark, DE–MD PMSA								
61	Educational services	94	60 896	17 450	4 325	798	7.7	7.8
611	Educational services	94	60 896	17 450	4 325	798	7.7	7.8
6114	Business schools, & computer & management training	18	18 289	4 824	1 204	133	6.9	–
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	12	20 676	3 861	965	156	4.0	.3
61151	Technical & trade schools	12	20 676	3 861	965	156	4.0	.3
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	3	D	D	D	c	D	D
6116	Other schools & instruction	55	D	D	D	e	D	D
61161	Fine arts schools	18	4 036	1 969	478	157	14.9	4.5
611610	Fine arts schools	18	4 036	1 969	478	157	14.9	4.5
6116101	Dance schools (including children's & professionals)	15	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61162	Sports & recreation instruction	13	2 013	694	181	74	19.9	–
611620	Sports & recreation instruction	13	2 013	694	181	74	19.9	–
61169	All other schools & instruction	23	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	c	D	D
6117	Educational support services	9	D	D	D	b	D	D
61171	Educational support services	9	D	D	D	b	D	D
611710	Educational support services	9	D	D	D	b	D	D
AREA OUTSIDE DELAWARE METROPOLITAN AREAS								
61	Educational services	10	1 340	402	72	21	72.3	14.6
611	Educational services	10	1 340	402	72	21	72.3	14.6
6116	Other schools & instruction	8	D	D	D	a	D	D
61162	Sports & recreation instruction	6	1 106	321	26	11	68.0	17.6
611620	Sports & recreation instruction	6	1 106	321	26	11	68.0	17.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DOVER, DE MSA									
61	Educational services	3	D	D	D	D	b	D	D
611	Educational services	3	D	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	D	a	D	D
6117	Educational support services	1	D	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	D	b	D	D
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA									
61	Educational services	169	D	D	D	D	g	D	D
611	Educational services	169	D	D	D	D	g	D	D
6114	Business schools, & computer & management training	12	D	D	D	D	c	D	D
61142	Computer training	3	D	D	D	D	b	D	D
611420	Computer training	3	D	D	D	D	b	D	D
61143	Professional & management development training	9	D	D	D	D	b	D	D
611430	Professional & management development training	9	D	D	D	D	b	D	D
6115	Technical & trade schools	34	D	D	D	D	e	D	D
61151	Technical & trade schools	34	D	D	D	D	e	D	D
611513	Apprenticeship training	23	D	D	D	D	c	D	D
611519	Other trade & technical schools	11	4 281	4 193	1 636	341	80	28.2	68.0
6116	Other schools & instruction	105	57 961	53 885	23 301	5 903	1 573	13.3	23.9
61161	Fine arts schools	34	18 279	17 440	7 913	2 139	720	20.7	13.7
611610	Fine arts schools	34	18 279	17 440	7 913	2 139	720	20.7	13.7
6116102	Art, drama, & music schools	30	17 756	16 924	7 778	2 105	707	20.0	14.0
61163	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
611630	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
61169	All other schools & instruction	56	36 445	33 277	13 902	3 385	734	8.2	25.0
611691	Exam preparation & tutoring	10	2 025	1 947	788	162	68	10.2	89.8
611699	All other miscellaneous schools & instruction	46	34 420	31 330	13 114	3 223	666	8.1	21.1
6117	Educational support services	18	D	D	D	D	e	D	D
61171	Educational support services	18	D	D	D	D	e	D	D
611710	Educational support services	18	D	D	D	D	e	D	D
Atlantic–Cape May, NJ PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
Philadelphia, PA–NJ PMSA									
61	Educational services	137	164 285	154 734	45 147	11 447	2 084	30.2	16.7
611	Educational services	137	164 285	154 734	45 147	11 447	2 084	30.2	16.7
6114	Business schools, & computer & management training	9	16 002	14 906	3 266	680	121	2.6	51.4
61142	Computer training	2	D	D	D	D	b	D	D
611420	Computer training	2	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training	7	D	D	D	D	b	D	D
6115	Technical & trade schools	26	15 210	14 807	4 866	1 195	237	41.0	22.4
61151	Technical & trade schools	26	15 210	14 807	4 866	1 195	237	41.0	22.4
611513	Apprenticeship training	17	D	D	D	D	c	D	D
6116	Other schools & instruction	87	44 891	43 046	19 217	4 868	1 310	12.6	29.3
61161	Fine arts schools	26	14 832	14 492	7 119	1 882	600	15.9	16.8
611610	Fine arts schools	26	14 832	14 492	7 119	1 882	600	15.9	16.8
6116102	Art, drama, & music schools	24	D	D	D	D	f	D	D
61163	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
611630	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
61169	All other schools & instruction	47	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	8	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	39	D	D	D	D	f	D	D
6117	Educational support services	15	88 182	81 975	17 798	4 704	416	42.3	3.0
61171	Educational support services	15	88 182	81 975	17 798	4 704	416	42.3	3.0
611710	Educational support services	15	88 182	81 975	17 798	4 704	416	42.3	3.0
Vineland–Millville–Bridgeton, NJ PMSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.								
	Wilmington–Newark, DE–MD PMSA								
61	Educational services	21	15 102	12 699	4 450	1 101	276	24.6	5.5
611	Educational services	21	15 102	12 699	4 450	1 101	276	24.6	5.5
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	D	c	D	D
61161	Fine arts schools	4	D	D	D	D	c	D	D
611610	Fine arts schools	4	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	3	D	D	D	D	c	D	D
61169	All other schools & instruction	7	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	c	D	D
	AREA OUTSIDE DELAWARE METROPOLITAN AREAS								
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	KENT COUNTY, DE							
61	Educational services	12	10 451	2 355	602	84	9.4	2.3
611	Educational services	12	10 451	2 355	602	84	9.4	2.3
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	a	D	D
611692	Automobile driving schools	2	D	D	D	a	D	D
	NEW CASTLE COUNTY, DE							
61	Educational services	88	60 241	17 183	4 247	760	6.7	7.9
611	Educational services	88	60 241	17 183	4 247	760	6.7	7.9
6114	Business schools, & computer & management training	17	D	D	D	c	D	D
61142	Computer training	8	D	D	D	b	D	D
611420	Computer training	8	D	D	D	b	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	12	20 676	3 861	965	156	4.0	.3
61151	Technical & trade schools	12	20 676	3 861	965	156	4.0	.3
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	3	D	D	D	c	D	D
6116	Other schools & instruction	51	D	D	D	e	D	D
61161	Fine arts schools	16	D	D	D	c	D	D
611610	Fine arts schools	16	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	14	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	b	D	D
61162	Sports & recreation instruction	12	D	D	D	b	D	D
611620	Sports & recreation instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	22	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	c	D	D
6117	Educational support services	8	D	D	D	b	D	D
61171	Educational support services	8	D	D	D	b	D	D
611710	Educational support services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SUSSEX COUNTY, DE								
61	Educational services	10	1 340	402	72	21	72.3	14.6
611	Educational services	10	1 340	402	72	21	72.3	14.6
6116	Other schools & instruction	8	D	D	D	a	D	D
61162	Sports & recreation instruction	6	1 106	321	26	11	68.0	17.6
611620	Sports & recreation instruction	6	1 106	321	26	11	68.0	17.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DOVER, DE								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
611692	Automobile driving schools	1	D	D	D	a	D	D
MIDDLETOWN, DE								
61	Educational services	1	D	D	D	a	D	D
NEWARK, DE								
61	Educational services	8	2 394	965	287	94	35.9	2.7
611	Educational services	8	2 394	965	287	94	35.9	2.7
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
NEW CASTLE, DE								
61	Educational services	4	D	D	D	c	D	D
611	Educational services	4	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	c	D	D
61151	Technical & trade schools	4	D	D	D	c	D	D
611512	Flight training	3	D	D	D	c	D	D
WILMINGTON, DE								
61	Educational services	20	25 647	8 098	1 998	290	2.9	17.4
611	Educational services	20	25 647	8 098	1 998	290	2.9	17.4
6114	Business schools, & computer & management training	8	16 461	4 217	1 046	105	4.0	—
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	c	D	D
61169	All other schools & instruction	4	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
BALANCE OF KENT COUNTY, DE								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF NEW CASTLE COUNTY, DE								
61	Educational services	55	D	D	D	e	D	D
611	Educational services	55	D	D	D	e	D	D
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
6116	Other schools & instruction	36	D	D	D	c	D	D
61161	Fine arts schools	13	D	D	D	c	D	D
611610	Fine arts schools	13	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	b	D	D
611620	Sports & recreation instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	14	2 825	868	182	43	31.7	2.3
6117	Educational support services	5	D	D	D	a	D	D
61171	Educational support services	5	D	D	D	a	D	D
611710	Educational support services	5	D	D	D	a	D	D
BALANCE OF SUSSEX COUNTY, DE								
61	Educational services	10	1 340	402	72	21	72.3	14.6
611	Educational services	10	1 340	402	72	21	72.3	14.6
6116	Other schools & instruction	8	D	D	D	a	D	D
61162	Sports & recreation instruction	6	1 106	321	26	11	68.0	17.6
611620	Sports & recreation instruction	6	1 106	321	26	11	68.0	17.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - a. Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

DELAWARE

Milford is in Kent and Sussex Counties.

Smyrna is in Kent and New Castle Counties.

Appendix E. Metropolitan Areas

DELAWARE

Dover, DE MSA

Kent County, DE

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA—Con.

Philadelphia, PA—NJ PMSA—Con.

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

Florida

1997

Issued August 1999

EC97S61A-FL

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Florida 1997

Issued August 1999

EC97S61A-FL

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FLORIDA								
61	Educational services	2 248	1 058 027	321 540	74 495	15 730	23.8	10.4
611	Educational services	2 248	1 058 027	321 540	74 495	15 730	23.8	10.4
6114	Business schools, & computer & management training	351	249 558	82 671	18 214	2 585	20.2	9.0
61141	Business & secretarial schools	26	16 788	6 358	1 764	411	46.4	6.3
611410	Business & secretarial schools	26	16 788	6 358	1 764	411	46.4	6.3
61142	Computer training	151	112 093	38 830	8 550	1 154	14.2	15.2
611420	Computer training	151	112 093	38 830	8 550	1 154	14.2	15.2
61143	Professional & management development training	174	120 677	37 483	7 900	1 020	22.2	3.6
611430	Professional & management development training	174	120 677	37 483	7 900	1 020	22.2	3.6
6115	Technical & trade schools	402	371 639	107 234	25 759	4 752	11.0	7.3
61151	Technical & trade schools	402	371 639	107 234	25 759	4 752	11.0	7.3
611511	Cosmetology & barber schools	89	17 103	6 079	1 395	442	22.4	15.3
611512	Flight training	98	177 659	49 294	12 010	1 758	7.5	8.3
611513	Apprenticeship training	15	2 333	709	97	26	68.9	31.1
611519	Other trade & technical schools	200	174 544	51 152	12 257	2 526	12.7	5.3
6116	Other schools & instruction	1 297	374 738	112 795	26 321	7 345	33.8	13.0
61161	Fine arts schools	400	65 998	17 928	4 374	1 648	39.1	10.3
611610	Fine arts schools	400	65 998	17 928	4 374	1 648	39.1	10.3
6116101	Dance schools (including children's & professionals)	327	53 371	14 442	3 601	1 375	35.9	8.5
6116102	Art, drama, & music schools	73	12 627	3 486	773	273	53.0	18.2
61162	Sports & recreation instruction	455	125 465	40 457	9 441	2 221	44.9	14.1
611620	Sports & recreation instruction	455	125 465	40 457	9 441	2 221	44.9	14.1
61163	Language schools	39	34 512	8 536	2 025	599	9.7	.7
611630	Language schools	39	34 512	8 536	2 025	599	9.7	.7
61169	All other schools & instruction	403	148 763	45 874	10 481	2 877	27.6	16.1
611691	Exam preparation & tutoring	142	49 180	16 897	3 726	1 245	23.7	26.2
611692	Automobile driving schools	56	18 133	4 472	970	404	41.7	18.0
611699	All other miscellaneous schools & instruction	205	81 450	24 505	5 785	1 228	26.9	9.5
6117	Educational support services	198	62 092	18 840	4 201	1 048	55.5	19.3
61171	Educational support services	198	62 092	18 840	4 201	1 048	55.5	19.3
611710	Educational support services	198	62 092	18 840	4 201	1 048	55.5	19.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
FLORIDA									
61	Educational services	277	127 934	111 694	43 060	10 317	2 351	19.3	24.1
611	Educational services	277	127 934	111 694	43 060	10 317	2 351	19.3	24.1
6114	Business schools, & computer & management training ..	19	6 559	5 975	2 168	553	77	37.4	30.1
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61143	Professional & management development training	18	D	D	D	D	b	D	D
611430	Professional & management development training ..	18	D	D	D	D	b	D	D
6115	Technical & trade schools	55	27 026	22 879	8 676	2 064	385	21.7	28.1
61151	Technical & trade schools	55	27 026	22 879	8 676	2 064	385	21.7	28.1
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	40	D	D	D	D	c	D	D
611519	Other trade & technical schools	14	17 122	14 899	5 604	1 326	186	15.4	13.2
6116	Other schools & instruction	186	80 885	71 013	28 538	6 879	1 777	17.2	16.4
61161	Fine arts schools	32	13 591	9 687	4 305	1 154	322	17.5	16.1
611610	Fine arts schools	32	13 591	9 687	4 305	1 154	322	17.5	16.1
6116101	Dance schools (including children's & professionals)	11	1 365	1 339	520	152	64	20.1	6.2
6116102	Art, drama, & music schools	21	12 226	8 348	3 785	1 002	258	17.2	17.3
61162	Sports & recreation instruction	33	7 975	7 833	2 023	444	142	33.0	13.2
611620	Sports & recreation instruction	33	7 975	7 833	2 023	444	142	33.0	13.2
61163	Language schools	6	1 681	1 639	751	133	62	8.0	2.6
611630	Language schools	6	1 681	1 639	751	133	62	8.0	2.6
61169	All other schools & instruction	115	57 638	51 854	21 459	5 148	1 251	15.3	17.4
611691	Exam preparation & tutoring	14	1 558	1 735	690	169	53	53.6	46.4
611692	Automobile driving schools	10	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	91	D	D	D	D	g	D	D
6117	Educational support services	17	13 464	11 827	3 678	821	112	18.1	59.3
61171	Educational support services	17	13 464	11 827	3 678	821	112	18.1	59.3
611710	Educational support services	17	13 464	11 827	3 678	821	112	18.1	59.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAYTONA BEACH, FL MSA								
61	Educational services	65	29 675	7 167	1 573	391	26.0	15.8
611	Educational services	65	29 675	7 167	1 573	391	26.0	15.8
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	14	11 288	3 634	686	135	11.5	31.0
61151	Technical & trade schools	14	11 288	3 634	686	135	11.5	31.0
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611512	Flight training	7	7 478	1 908	290	51	8.5	44.9
6116	Other schools & instruction	43	9 888	2 025	528	178	60.3	8.4
61161	Fine arts schools	10	939	214	59	26	50.3	—
611610	Fine arts schools	10	939	214	59	26	50.3	—
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	17	5 667	1 048	309	76	54.6	12.7
611620	Sports & recreation instruction	17	5 667	1 048	309	76	54.6	12.7
61169	All other schools & instruction	16	3 282	763	160	76	72.9	3.4
611692	Automobile driving schools	3	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT MYERS—CAPE CORAL, FL MSA								
61	Educational services	41	10 531	3 256	718	191	27.3	8.3
611	Educational services	41	10 531	3 256	718	191	27.3	8.3
6115	Technical & trade schools	8	1 177	430	112	30	33.6	5.5
61151	Technical & trade schools	8	1 177	430	112	30	33.6	5.5
611511	Cosmetology & barber schools	3	834	335	90	20	D	—
6116	Other schools & instruction	25	7 272	1 952	420	116	28.1	2.4
61161	Fine arts schools	6	1 118	289	77	23	42.0	—
611610	Fine arts schools	6	1 118	289	77	23	42.0	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	11	1 768	426	82	20	79.9	8.3
611620	Sports & recreation instruction	11	1 768	426	82	20	79.9	8.3
61169	All other schools & instruction	8	4 386	1 237	261	73	3.6	.7
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
FORT PIERCE—PORT ST. LUCIE, FL MSA								
61	Educational services	32	6 272	1 288	246	64	66.4	12.5
611	Educational services	32	6 272	1 288	246	64	66.4	12.5
6115	Technical & trade schools	8	1 283	308	73	22	78.6	—
61151	Technical & trade schools	8	1 283	308	73	22	78.6	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	18	4 134	556	106	36	69.8	6.6
61162	Sports & recreation instruction	5	D	D	D	a	D	D
611620	Sports & recreation instruction	5	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	a	D	D
FORT WALTON BEACH, FL MSA								
61	Educational services	24	7 378	3 018	722	158	18.4	29.6
611	Educational services	24	7 378	3 018	722	158	18.4	29.6
6115	Technical & trade schools	5	420	73	17	9	73.6	15.5
61151	Technical & trade schools	5	420	73	17	9	73.6	15.5
6116	Other schools & instruction	14	6 564	2 825	677	131	11.3	30.9
61161	Fine arts schools	4	709	359	60	23	26.0	—
611610	Fine arts schools	4	709	359	60	23	26.0	—
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
GAINESVILLE, FL MSA								
61	Educational services	30	7 323	1 949	399	156	35.7	3.2
611	Educational services	30	7 323	1 949	399	156	35.7	3.2
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	17	3 068	995	201	99	30.8	7.0
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	6	1 136	300	50	27	31.7	9.5
JACKSONVILLE, FL MSA								
61	Educational services	136	69 027	23 482	5 468	1 132	21.2	1.7
611	Educational services	136	69 027	23 482	5 468	1 132	21.2	1.7
6114	Business schools, & computer & management training	30	40 367	14 486	3 529	395	9.7	.3
61142	Computer training	15	36 169	12 980	3 224	308	6.3	—
611420	Computer training	15	36 169	12 980	3 224	308	6.3	—
6115	Technical & trade schools	27	11 548	4 057	854	190	15.4	6.1
61151	Technical & trade schools	27	11 548	4 057	854	190	15.4	6.1
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
611519	Other trade & technical schools	12	7 997	2 936	587	113	15.9	1.1
6116	Other schools & instruction	71	14 931	4 154	922	523	49.9	2.4
61161	Fine arts schools	31	4 298	1 257	325	165	48.7	5.0
611610	Fine arts schools	31	4 298	1 257	325	165	48.7	5.0
6116101	Dance schools (including children's & professionals)	29	D	D	D	c	D	D
61162	Sports & recreation instruction	21	4 438	977	186	72	88.7	.1
611620	Sports & recreation instruction	21	4 438	977	186	72	88.7	.1
61169	All other schools & instruction	18	D	D	D	e	D	D
611692	Automobile driving schools	4	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAKELAND—WINTER HAVEN, FL MSA								
61	Educational services	44	17 277	5 637	1 488	348	18.5	11.1
611	Educational services	44	17 277	5 637	1 488	348	18.5	11.1
6115	Technical & trade schools	10	7 677	2 612	758	129	12.0	1.3
61151	Technical & trade schools	10	7 677	2 612	758	129	12.0	1.3
611512	Flight training	7	D	D	D	c	D	D
6116	Other schools & instruction	28	5 506	1 787	362	143	33.0	2.9
61162	Sports & recreation instruction	11	3 328	887	164	50	28.6	2.9
611620	Sports & recreation instruction	11	3 328	887	164	50	28.6	2.9
61169	All other schools & instruction	8	D	D	D	b	D	D
MELBOURNE—TITUSVILLE—PALM BAY, FL MSA								
61	Educational services	67	18 367	6 015	1 243	325	29.2	33.8
611	Educational services	67	18 367	6 015	1 243	325	29.2	33.8
6114	Business schools, & computer & management training	8	4 109	1 553	333	41	23.1	26.9
6115	Technical & trade schools	13	5 961	1 749	266	86	14.5	65.7
61151	Technical & trade schools	13	5 961	1 749	266	86	14.5	65.7
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611512	Flight training	4	D	D	D	b	D	D
6116	Other schools & instruction	39	7 391	2 329	532	186	39.3	16.0
61161	Fine arts schools	16	2 956	912	234	79	55.6	14.7
611610	Fine arts schools	16	2 956	912	234	79	55.6	14.7
6116101	Dance schools (including children's & professionals)	13	2 032	562	161	62	35.4	21.5
61162	Sports & recreation instruction	14	2 556	880	172	65	25.3	25.4
611620	Sports & recreation instruction	14	2 556	880	172	65	25.3	25.4
61169	All other schools & instruction	9	1 879	537	126	42	32.6	5.3
MIAMI—FORT LAUDERDALE, FL CMSA								
61	Educational services	644	354 893	95 408	21 635	4 721	22.0	11.3
611	Educational services	644	354 893	95 408	21 635	4 721	22.0	11.3
6114	Business schools, & computer & management training	90	36 010	14 519	2 051	375	31.9	22.6
61141	Business & secretarial schools	10	4 004	1 658	488	105	22.1	15.1
611410	Business & secretarial schools	10	4 004	1 658	488	105	22.1	15.1
61142	Computer training	36	17 648	7 002	1 070	166	23.2	38.6
611420	Computer training	36	17 648	7 002	1 070	166	23.2	38.6
61143	Professional & management development training	44	14 358	5 859	493	104	45.3	4.9
611430	Professional & management development training	44	14 358	5 859	493	104	45.3	4.9
6115	Technical & trade schools	116	174 283	41 062	9 961	1 859	8.1	5.2
61151	Technical & trade schools	116	174 283	41 062	9 961	1 859	8.1	5.2
611511	Cosmetology & barber schools	22	3 544	1 266	251	101	26.4	17.2
611512	Flight training	24	74 389	16 364	4 067	382	5.5	.2
611519	Other trade & technical schools	62	94 457	22 835	5 560	1 355	8.2	8.1
6116	Other schools & instruction	373	121 325	34 131	8 325	2 229	30.8	14.9
61161	Fine arts schools	104	19 443	5 303	1 348	434	36.5	9.1
611610	Fine arts schools	104	19 443	5 303	1 348	434	36.5	9.1
6116101	Dance schools (including children's & professionals)	84	17 121	4 714	1 193	348	30.0	9.1
6116102	Art, drama, & music schools	20	2 322	589	155	86	84.4	9.5
61162	Sports & recreation instruction	118	22 376	5 803	1 206	369	59.5	15.4
611620	Sports & recreation instruction	118	22 376	5 803	1 206	369	59.5	15.4
61163	Language schools	21	28 740	7 193	1 703	531	7.2	.3
611630	Language schools	21	28 740	7 193	1 703	531	7.2	.3
61169	All other schools & instruction	130	50 766	15 832	4 068	895	29.3	25.2
611691	Exam preparation & tutoring	49	16 420	4 531	1 171	355	17.7	38.5
611692	Automobile driving schools	20	5 761	1 546	364	131	60.0	40.0
611699	All other miscellaneous schools & instruction	61	28 585	9 755	2 533	409	29.8	14.6
6117	Educational support services	65	23 275	5 696	1 298	258	65.9	21.3
61171	Educational support services	65	23 275	5 696	1 298	258	65.9	21.3
611710	Educational support services	65	23 275	5 696	1 298	258	65.9	21.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MIAMI-FORT LAUDERDALE, FL CMSA—Con.								
Fort Lauderdale, FL PMSA								
61	Educational services	304	166 840	42 556	8 924	2 309	24.5	15.7
611	Educational services	304	166 840	42 556	8 924	2 309	24.5	15.7
6114	Business schools, & computer & management training	45	18 636	7 352	728	101	35.8	32.3
61142	Computer training	17	10 798	4 273	510	56	24.5	55.0
611420	Computer training	17	10 798	4 273	510	56	24.5	55.0
61143	Professional & management development training	26	D	D	D	b	D	D
611430	Professional & management development training	26	D	D	D	b	D	D
6115	Technical & trade schools	47	65 712	14 620	3 409	871	7.8	6.1
61151	Technical & trade schools	47	65 712	14 620	3 409	871	7.8	6.1
611511	Cosmetology & barber schools	7	1 115	330	86	39	33.2	1.0
611512	Flight training	9	6 322	1 787	205	62	28.4	2.3
611519	Other trade & technical schools	26	56 932	12 234	3 065	757	4.0	5.6
6116	Other schools & instruction	181	68 489	17 819	4 165	1 208	27.2	19.1
61161	Fine arts schools	51	8 095	2 010	519	205	47.1	12.2
611610	Fine arts schools	51	8 095	2 010	519	205	47.1	12.2
6116101	Dance schools (including children's & professionals')	41	6 768	1 695	453	147	42.1	11.3
6116102	Art, drama, & music schools	10	1 327	315	66	58	72.6	16.7
61162	Sports & recreation instruction	67	13 827	3 976	873	281	60.6	21.2
611620	Sports & recreation instruction	67	13 827	3 976	873	281	60.6	21.2
61163	Language schools	9	D	D	D	e	D	D
611630	Language schools	9	D	D	D	e	D	D
61169	All other schools & instruction	54	D	D	D	e	D	D
611691	Exam preparation & tutoring	22	10 068	2 622	682	167	19.9	48.1
611692	Automobile driving schools	7	3 794	962	213	58	54.6	45.4
611699	All other miscellaneous schools & instruction	25	D	D	D	c	D	D
6117	Educational support services	31	14 003	2 765	622	129	74.8	22.7
61171	Educational support services	31	14 003	2 765	622	129	74.8	22.7
611710	Educational support services	31	14 003	2 765	622	129	74.8	22.7
Miami, FL PMSA								
61	Educational services	340	188 053	52 852	12 711	2 412	19.8	7.4
611	Educational services	340	188 053	52 852	12 711	2 412	19.8	7.4
6114	Business schools, & computer & management training	45	17 374	7 167	1 323	274	27.7	12.1
61142	Computer training	19	6 850	2 729	560	110	21.1	12.8
611420	Computer training	19	6 850	2 729	560	110	21.1	12.8
61143	Professional & management development training	18	D	D	D	b	D	D
611430	Professional & management development training	18	D	D	D	b	D	D
6115	Technical & trade schools	69	108 571	26 442	6 552	988	8.2	4.7
61151	Technical & trade schools	69	108 571	26 442	6 552	988	8.2	4.7
611511	Cosmetology & barber schools	15	2 429	936	165	62	23.3	24.6
611512	Flight training	15	68 067	14 577	3 862	320	3.4	—
611519	Other trade & technical schools	36	37 525	10 601	2 495	598	14.6	11.8
6116	Other schools & instruction	192	52 836	16 312	4 160	1 021	35.4	9.5
61161	Fine arts schools	53	11 348	3 293	829	229	28.9	7.0
611610	Fine arts schools	53	11 348	3 293	829	229	28.9	7.0
6116101	Dance schools (including children's & professionals')	43	10 353	3 019	740	201	22.1	7.6
61162	Sports & recreation instruction	51	8 549	1 827	333	88	57.8	6.1
611620	Sports & recreation instruction	51	8 549	1 827	333	88	57.8	6.1
61163	Language schools	12	D	D	D	c	D	D
611630	Language schools	12	D	D	D	c	D	D
61169	All other schools & instruction	76	D	D	D	f	D	D
611691	Exam preparation & tutoring	27	6 352	1 909	489	188	14.2	23.3
611692	Automobile driving schools	13	1 967	584	151	73	70.4	29.6
611699	All other miscellaneous schools & instruction	36	D	D	D	e	D	D
6117	Educational support services	34	9 272	2 931	676	129	52.4	19.3
61171	Educational support services	34	9 272	2 931	676	129	52.4	19.3
611710	Educational support services	34	9 272	2 931	676	129	52.4	19.3
NAPLES, FL MSA								
61	Educational services	32	6 759	1 294	289	95	62.4	10.5
611	Educational services	32	6 759	1 294	289	95	62.4	10.5
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	22	4 698	826	196	71	59.3	14.0
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	4	2 110	179	39	16	91.3	—
OCALA, FL MSA								
61	Educational services	15	5 558	1 660	388	121	23.8	63.4
611	Educational services	15	5 558	1 660	388	121	23.8	63.4
6116	Other schools & instruction	9	2 378	678	168	67	31.4	50.1
61169	All other schools & instruction	3	1 843	570	143	51	D	63.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ORLANDO, FL MSA								
61	Educational services	283	159 809	54 236	12 974	2 349	18.1	7.2
611	Educational services	283	159 809	54 236	12 974	2 349	18.1	7.2
6114	Business schools, & computer & management training	45	52 104	22 777	5 697	650	4.7	3.5
61142	Computer training	22	21 017	8 320	1 857	214	5.3	5.5
611420	Computer training	22	21 017	8 320	1 857	214	5.3	5.5
61143	Professional & management development training	23	31 087	14 457	3 840	436	4.3	2.1
611430	Professional & management development training	23	31 087	14 457	3 840	436	4.3	2.1
6115	Technical & trade schools	56	53 001	16 497	4 140	725	12.9	2.3
61151	Technical & trade schools	56	53 001	16 497	4 140	725	12.9	2.3
611511	Cosmetology & barber schools	8	886	243	63	19	35.3	14.2
611512	Flight training	16	21 417	5 642	1 427	307	12.1	1.0
611519	Other trade & technical schools	32	30 698	10 612	2 650	399	12.8	2.8
6116	Other schools & instruction	160	48 192	12 819	2 779	889	36.4	16.5
61161	Fine arts schools	40	6 216	1 681	385	190	53.8	6.2
611610	Fine arts schools	40	6 216	1 681	385	190	53.8	6.2
6116101	Dance schools (including children's & professionals')	27	4 087	1 200	280	145	39.2	1.7
6116102	Art, drama, & music schools	13	2 129	481	105	45	81.7	14.7
61162	Sports & recreation instruction	57	12 031	3 520	990	223	66.1	23.8
611620	Sports & recreation instruction	57	12 031	3 520	990	223	66.1	23.8
61163	Language schools	6	2 824	474	114	28	16.1	2.9
611630	Language schools	6	2 824	474	114	28	16.1	2.9
61169	All other schools & instruction	57	27 121	7 144	1 290	448	21.3	17.0
611691	Exam preparation & tutoring	17	7 282	2 493	407	203	33.5	43.6
611692	Automobile driving schools	7	D	D	D	D	D	D
611699	All other miscellaneous schools & instruction	33	D	D	D	D	D	D
6117	Educational support services	22	6 512	2 143	358	85	32.5	8.6
61171	Educational support services	22	6 512	2 143	358	85	32.5	8.6
611710	Educational support services	22	6 512	2 143	358	85	32.5	8.6
PANAMA CITY, FL MSA								
61	Educational services	12	5 141	1 151	277	64	31.7	2.5
611	Educational services	12	5 141	1 151	277	64	31.7	2.5
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611512	Flight training	2	D	D	D	a	D	D
6116	Other schools & instruction	6	845	184	47	33	27.3	14.9
PENSACOLA, FL MSA								
61	Educational services	42	8 859	3 080	772	187	73.1	5.4
611	Educational services	42	8 859	3 080	772	187	73.1	5.4
6115	Technical & trade schools	9	2 324	1 198	259	51	43.6	—
61151	Technical & trade schools	9	2 324	1 198	259	51	43.6	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	23	2 781	629	142	73	77.3	14.1
61162	Sports & recreation instruction	9	1 485	317	67	29	73.5	26.5
611620	Sports & recreation instruction	9	1 485	317	67	29	73.5	26.5
PUNTA GORDA, FL MSA								
61	Educational services	14	16 474	3 792	892	105	10.3	2.0
611	Educational services	14	16 474	3 792	892	105	10.3	2.0
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SARASOTA-BRADENTON, FL MSA								
61	Educational services	80	32 086	14 030	3 458	587	25.7	8.2
611	Educational services	80	32 086	14 030	3 458	587	25.7	8.2
6114	Business schools, & computer & management training	13	3 725	917	192	20	61.5	5.3
6115	Technical & trade schools	14	3 237	1 030	254	54	47.6	4.0
61151	Technical & trade schools	14	3 237	1 030	254	54	47.6	4.0
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	43	23 565	11 662	2 926	488	13.6	8.3
61161	Fine arts schools	14	3 038	649	186	69	11.8	7.4
611610	Fine arts schools	14	3 038	649	186	69	11.8	7.4
6116101	Dance schools (including children's & professionals')	11	D	D	D	b	D	D
61162	Sports & recreation instruction	13	D	D	D	e	D	D
611620	Sports & recreation instruction	13	D	D	D	e	D	D
61169	All other schools & instruction	15	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TALLAHASSEE, FL MSA								
61	Educational services	62	19 180	5 196	1 232	321	38.4	5.0
611	Educational services	62	19 180	5 196	1 232	321	38.4	5.0
6114	Business schools, & computer & management training	12	3 174	907	218	50	58.4	2.4
6115	Technical & trade schools	8	2 062	544	120	40	66.2	1.1
61151	Technical & trade schools	8	2 062	544	120	40	66.2	1.1
611511	Cosmetology & barber schools	4	388	139	29	13	34.8	5.9
6116	Other schools & instruction	37	13 103	3 486	834	218	25.4	6.4
61161	Fine arts schools	13	1 684	485	119	54	61.3	7
611610	Fine arts schools	13	1 684	485	119	54	61.3	7
6116101	Dance schools (including children's & professionals')	6	884	341	83	32	27.6	—
61162	Sports & recreation instruction	13	2 086	503	113	59	76.6	7.0
611620	Sports & recreation instruction	13	2 086	503	113	59	76.6	7.0
61169	All other schools & instruction	11	9 333	2 498	602	105	7.4	7.3
611691	Exam preparation & tutoring	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	D	D
TAMPA-ST. PETERSBURG-CLEARWATER, FL MSA								
61	Educational services	330	182 790	59 284	13 722	2 936	16.6	13.7
611	Educational services	330	182 790	59 284	13 722	2 936	16.6	13.7
6114	Business schools, & computer & management training	57	58 419	12 684	2 784	480	16.6	15.0
61142	Computer training	26	18 315	6 016	1 320	228	6.6	42.6
611420	Computer training	26	18 315	6 016	1 320	228	6.6	42.6
61143	Professional & management development training	27	38 268	5 789	1 208	180	21.9	1.3
611430	Professional & management development training	27	38 268	5 789	1 208	180	21.9	1.3
6115	Technical & trade schools	49	57 744	22 689	5 543	887	6.2	10.5
61151	Technical & trade schools	49	57 744	22 689	5 543	887	6.2	10.5
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	7	29 468	12 538	3 176	452	2.6	20.1
611519	Other trade & technical schools	29	25 161	9 080	2 123	362	8.9	.6
6116	Other schools & instruction	187	53 883	18 555	4 171	1 094	22.7	16.3
61161	Fine arts schools	67	14 709	4 389	1 013	312	23.3	16.5
611610	Fine arts schools	67	14 709	4 389	1 013	312	23.3	16.5
6116101	Dance schools (including children's & professionals')	59	9 678	2 793	683	269	33.4	7.9
6116102	Art, drama, & music schools	8	5 031	1 596	330	43	3.8	33.0
61162	Sports & recreation instruction	58	17 149	5 006	1 125	310	25.5	30.5
611620	Sports & recreation instruction	58	17 149	5 006	1 125	310	25.5	30.5
61169	All other schools & instruction	58	21 620	9 011	1 992	459	20.2	5.0
611691	Exam preparation & tutoring	16	10 420	4 571	961	175	13.6	10.4
611699	All other miscellaneous schools & instruction	37	10 770	4 304	1 005	272	24.1	—
6117	Educational support services	37	12 744	5 356	1 224	475	37.4	12.0
61171	Educational support services	37	12 744	5 356	1 224	475	37.4	12.0
611710	Educational support services	37	12 744	5 356	1 224	475	37.4	12.0
WEST PALM BEACH-BOCA RATON, FL MSA								
61	Educational services	219	70 712	21 588	5 075	1 077	45.9	7.8
611	Educational services	219	70 712	21 588	5 075	1 077	45.9	7.8
6114	Business schools, & computer & management training	44	13 393	4 601	1 092	218	77.8	4.9
61142	Computer training	20	4 189	984	223	83	86.5	1.2
611420	Computer training	20	4 189	984	223	83	86.5	1.2
61143	Professional & management development training	21	5 673	2 445	531	52	57.6	10.7
611430	Professional & management development training	21	5 673	2 445	531	52	57.6	10.7
6115	Technical & trade schools	29	16 850	4 644	1 144	214	13.9	12.0
61151	Technical & trade schools	29	16 850	4 644	1 144	214	13.9	12.0
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611512	Flight training	6	9 430	2 139	521	72	12.3	4.7
611519	Other trade & technical schools	12	4 150	1 321	352	66	18.9	6.4
6116	Other schools & instruction	126	36 369	11 183	2 571	617	43.8	7.5
61161	Fine arts schools	39	6 019	1 116	277	107	60.0	16.8
611610	Fine arts schools	39	6 019	1 116	277	107	60.0	16.8
6116101	Dance schools (including children's & professionals')	34	5 818	1 082	273	96	59.4	17.1
61162	Sports & recreation instruction	56	21 182	7 773	1 820	376	36.2	4.3
611620	Sports & recreation instruction	56	21 182	7 773	1 820	376	36.2	4.3
61163	Language schools	3	2 117	658	154	24	D	—
611630	Language schools	3	2 117	658	154	24	D	—
61169	All other schools & instruction	28	7 051	1 636	320	110	59.8	11.3
611691	Exam preparation & tutoring	12	2 186	685	137	63	52.0	.3
611699	All other miscellaneous schools & instruction	13	3 863	720	125	25	72.0	2.3
6117	Educational support services	20	4 100	1 160	268	28	91.2	3.9
61171	Educational support services	20	4 100	1 160	268	28	91.2	3.9
611710	Educational support services	20	4 100	1 160	268	28	91.2	3.9

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE FLORIDA METROPOLITAN AREAS								
61	Educational services	76	29 916	9 009	1 924	402	32.0	3.3
611	Educational services	76	29 916	9 009	1 924	402	32.0	3.3
6114	Business schools, & computer & management training	8	D	D	D	b	D	D
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	13	D	D	D	c	D	D
61151	Technical & trade schools	13	D	D	D	c	D	D
611512	Flight training	5	D	D	D	c	D	D
6116	Other schools & instruction	52	D	D	D	c	D	D
61161	Fine arts schools	14	D	D	D	b	D	D
611610	Fine arts schools	14	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	27	D	D	D	b	D	D
611620	Sports & recreation instruction	27	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DAYTONA BEACH, FL MSA									
61	Educational services	8	1 236	1 337	596	135	53	26.5	16.5
611	Educational services	8	1 236	1 337	596	135	53	26.5	16.5
6116	Other schools & instruction	5	D	D	D	D	b	D	D
FORT MYERS—CAPE CORAL, FL MSA									
61	Educational services	7	239	274	108	25	8	69.5	18.4
611	Educational services	7	239	274	108	25	8	69.5	18.4
FORT PIERCE—PORT ST. LUCIE, FL MSA									
61	Educational services	7	3 323	3 373	721	183	42	89.4	1.7
611	Educational services	7	3 323	3 373	721	183	42	89.4	1.7
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
FORT WALTON BEACH, FL MSA									
61	Educational services	3	862	807	214	51	29	—	93.4
611	Educational services	3	862	807	214	51	29	—	93.4
GAINESVILLE, FL MSA									
61	Educational services	11	2 703	2 585	1 097	268	107	37.6	14.7
611	Educational services	11	2 703	2 585	1 097	268	107	37.6	14.7
6116	Other schools & instruction	6	1 459	1 465	731	184	66	6.5	15.6
61169	All other schools & instruction	5	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
JACKSONVILLE, FL MSA									
61	Educational services	20	8 599	8 229	2 940	686	168	38.0	58.3
611	Educational services	20	8 599	8 229	2 940	686	168	38.0	58.3
6115	Technical & trade schools	4	2 888	2 972	921	224	54	11.3	88.7
61151	Technical & trade schools	4	2 888	2 972	921	224	54	11.3	88.7
6116	Other schools & instruction	13	4 287	3 942	1 388	321	88	55.9	36.7
61169	All other schools & instruction	9	3 918	3 566	1 243	281	70	61.1	37.0
611699	All other miscellaneous schools & instruction	7	D	D	D	D	b	D	D
LAKELAND-WINTER HAVEN, FL MSA									
61	Educational services	3	585	629	364	98	38	100.0	-
611	Educational services	3	585	629	364	98	38	100.0	-
MELBOURNE-TITUSVILLE-PALM BAY, FL MSA									
61	Educational services	9	10 353	7 067	2 984	969	229	2.0	26.2
611	Educational services	9	10 353	7 067	2 984	969	229	2.0	26.2
6115	Technical & trade schools	4	2 350	1 456	625	164	29	9.0	86.8
61151	Technical & trade schools	4	2 350	1 456	625	164	29	9.0	86.8
6116	Other schools & instruction	5	8 003	5 611	2 359	805	200	-	8.4
61169	All other schools & instruction	5	8 003	5 611	2 359	805	200	-	8.4
611699	All other miscellaneous schools & instruction	4	D	D	D	D	c	D	D
MIAMI-FORT LAUDERDALE, FL CMSA									
61	Educational services	62	29 421	27 098	11 862	2 810	511	6.1	16.3
611	Educational services	62	29 421	27 098	11 862	2 810	511	6.1	16.3
6115	Technical & trade schools	17	5 513	4 947	2 334	560	97	7.1	30.4
61151	Technical & trade schools	17	5 513	4 947	2 334	560	97	7.1	30.4
6116	Other schools & instruction	40	18 775	17 485	6 975	1 611	339	6.3	15.1
61161	Fine arts schools	7	1 692	1 718	915	271	60	-	76.9
611610	Fine arts schools	7	1 692	1 718	915	271	60	-	76.9
6116102	Art, drama, & music schools	3	D	D	D	D	b	D	D
61162	Sports & recreation instruction	9	1 301	1 295	320	70	26	40.2	34.6
611620	Sports & recreation instruction	9	1 301	1 295	320	70	26	40.2	34.6
61169	All other schools & instruction	21	D	D	D	D	c	D	D
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	17	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D
Fort Lauderdale, FL PMSA									
61	Educational services	22	6 378	6 423	2 934	661	195	5.0	11.1
611	Educational services	22	6 378	6 423	2 934	661	195	5.0	11.1
6115	Technical & trade schools	8	1 244	1 166	504	113	38	23.2	15.0
61151	Technical & trade schools	8	1 244	1 166	504	113	38	23.2	15.0
6116	Other schools & instruction	14	5 134	5 257	2 430	548	157	.6	10.1
61169	All other schools & instruction	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	D	c	D	D
Miami, FL PMSA									
61	Educational services	40	23 043	20 675	8 928	2 149	316	6.4	17.7
611	Educational services	40	23 043	20 675	8 928	2 149	316	6.4	17.7
6115	Technical & trade schools	9	4 269	3 781	1 830	447	59	2.5	34.9
61151	Technical & trade schools	9	4 269	3 781	1 830	447	59	2.5	34.9
6116	Other schools & instruction	26	13 641	12 228	4 545	1 063	182	8.5	16.9
61161	Fine arts schools	5	D	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	D	b	D	D
61162	Sports & recreation instruction	7	D	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NAPLES, FL MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
OCALA, FL MSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	D	b	D	D
ORLANDO, FL MSA									
61	Educational services	28	10 742	10 873	3 374	753	255	18.4	8.6
611	Educational services	28	10 742	10 873	3 374	753	255	18.4	8.6
6115	Technical & trade schools	6	1 062	702	180	43	10	94.2	5.8
61151	Technical & trade schools	6	1 062	702	180	43	10	94.2	5.8
6116	Other schools & instruction	16	8 630	9 128	2 976	667	231	7.6	2.7
61162	Sports & recreation instruction	2	D	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	D	b	D	D
61169	All other schools & instruction	10	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	c	D	D
PANAMA CITY, FL MSA									
61	Educational services	2	D	D	D	D	a	D	D
PENSACOLA, FL MSA									
61	Educational services	8	2 159	1 934	884	228	83	19.1	65.5
611	Educational services	8	2 159	1 934	884	228	83	19.1	65.5
6116	Other schools & instruction	6	D	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D
PUNTA GORDA, FL MSA									
61	Educational services	1	D	D	D	D	a	D	D
SARASOTA—BRADENTON, FL MSA									
61	Educational services	18	6 906	5 827	2 003	431	115	48.2	42.7
611	Educational services	18	6 906	5 827	2 003	431	115	48.2	42.7
6116	Other schools & instruction	15	D	D	D	D	c	D	D
61162	Sports & recreation instruction	5	1 391	1 330	366	59	15	91.4	8.6
611620	Sports & recreation instruction	5	1 391	1 330	366	59	15	91.4	8.6
61169	All other schools & instruction	8	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	7	3 526	2 787	1 138	278	66	14.5	67.7
TALLAHASSEE, FL MSA									
61	Educational services	11	5 051	4 592	1 455	350	79	30.0	17.6
611	Educational services	11	5 051	4 592	1 455	350	79	30.0	17.6
6116	Other schools & instruction	8	3 132	2 866	1 111	269	71	14.1	1.3
61169	All other schools & instruction	6	D	D	D	D	b	D	D
TAMPA—ST. PETERSBURG—CLEARWATER, FL MSA									
61	Educational services	33	22 253	19 775	8 017	1 750	252	8.3	28.2
611	Educational services	33	22 253	19 775	8 017	1 750	252	8.3	28.2
6115	Technical & trade schools	8	D	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	D	b	D	D
6116	Other schools & instruction	17	7 035	7 477	4 410	931	172	7.3	5.5
61161	Fine arts schools	5	1 093	1 178	529	137	41	4.2	30.1
611610	Fine arts schools	5	1 093	1 178	529	137	41	4.2	30.1
6116102	Art, drama, & music schools	3	D	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	D	c	D	D
6117	Educational support services	4	D	D	D	D	a	D	D
61171	Educational support services	4	D	D	D	D	a	D	D
611710	Educational support services	4	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WEST PALM BEACH–BOCA RATON, FL MSA									
61	Educational services	26	18 709	13 008	4 817	1 184	253	23.8	7.8
611	Educational services	26	18 709	13 008	4 817	1 184	253	23.8	7.8
6115	Technical & trade schools	8	D	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	D	b	D	D
6116	Other schools & instruction	17	14 682	9 491	3 233	796	169	26.6	1.0
61161	Fine arts schools	3	D	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	10	D	D	D	D	b	D	D
AREA OUTSIDE FLORIDA METROPOLITAN AREAS									
61	Educational services	17	3 573	3 100	1 046	268	86	19.8	74.4
611	Educational services	17	3 573	3 100	1 046	268	86	19.8	74.4
6116	Other schools & instruction	16	D	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALACHUA COUNTY, FL								
61	Educational services	30	7 323	1 949	399	156	35.7	3.2
611	Educational services	30	7 323	1 949	399	156	35.7	3.2
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	17	3 068	995	201	99	30.8	7.0
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	6	1 136	300	50	27	31.7	9.5
BAY COUNTY, FL								
61	Educational services	12	5 141	1 151	277	64	31.7	2.5
611	Educational services	12	5 141	1 151	277	64	31.7	2.5
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611512	Flight training	2	D	D	D	a	D	D
6116	Other schools & instruction	6	845	184	47	33	27.3	14.9
BREVARD COUNTY, FL								
61	Educational services	67	18 367	6 015	1 243	325	29.2	33.8
611	Educational services	67	18 367	6 015	1 243	325	29.2	33.8
6114	Business schools, & computer & management training	8	4 109	1 553	333	41	23.1	26.9
6115	Technical & trade schools	13	5 961	1 749	266	86	14.5	65.7
61151	Technical & trade schools	13	5 961	1 749	266	86	14.5	65.7
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611512	Flight training	4	D	D	D	b	D	D
6116	Other schools & instruction	39	7 391	2 329	532	186	39.3	16.0
61161	Fine arts schools	16	2 956	912	234	79	55.6	14.7
611610	Fine arts schools	16	2 956	912	234	79	55.6	14.7
6116101	Dance schools (including children's & professionals)	13	2 032	562	161	62	35.4	21.5
61162	Sports & recreation instruction	14	2 556	880	172	65	25.3	25.4
611620	Sports & recreation instruction	14	2 556	880	172	65	25.3	25.4
61169	All other schools & instruction	9	1 879	537	126	42	32.6	5.3

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROWARD COUNTY, FL								
61	Educational services	304	166 840	42 556	8 924	2 309	24.5	15.7
611	Educational services	304	166 840	42 556	8 924	2 309	24.5	15.7
6114	Business schools, & computer & management training	45	18 636	7 352	728	101	35.8	32.3
61142	Computer training	17	10 798	4 273	510	56	24.5	55.0
611420	Computer training	17	10 798	4 273	510	56	24.5	55.0
61143	Professional & management development training	26	D	D	D	b	D	D
611430	Professional & management development training	26	D	D	D	b	D	D
6115	Technical & trade schools	47	65 712	14 620	3 409	871	7.8	6.1
61151	Technical & trade schools	47	65 712	14 620	3 409	871	7.8	6.1
611511	Cosmetology & barber schools	7	1 115	330	86	39	33.2	1.0
611512	Flight training	9	6 322	1 787	205	62	28.4	2.3
611519	Other trade & technical schools	26	56 932	12 234	3 065	757	4.0	5.6
6116	Other schools & instruction	181	68 489	17 819	4 165	1 208	27.2	19.1
61161	Fine arts schools	51	8 095	2 010	519	205	47.1	12.2
611610	Fine arts schools	51	8 095	2 010	519	205	47.1	12.2
6116101	Dance schools (including children's & professionals)	41	6 768	1 695	453	147	42.1	11.3
6116102	Art, drama, & music schools	10	1 327	315	66	58	72.6	16.7
61162	Sports & recreation instruction	67	13 827	3 976	873	281	60.6	21.2
611620	Sports & recreation instruction	67	13 827	3 976	873	281	60.6	21.2
61163	Language schools	9	D	D	D	e	D	D
611630	Language schools	9	D	D	D	e	D	D
61169	All other schools & instruction	54	D	D	D	e	D	D
611691	Exam preparation & tutoring	22	10 068	2 622	682	167	19.9	48.1
611692	Automobile driving schools	7	3 794	962	213	58	54.6	45.4
611699	All other miscellaneous schools & instruction	25	D	D	D	c	D	D
6117	Educational support services	31	14 003	2 765	622	129	74.8	22.7
61171	Educational support services	31	14 003	2 765	622	129	74.8	22.7
611710	Educational support services	31	14 003	2 765	622	129	74.8	22.7
CHARLOTTE COUNTY, FL								
61	Educational services	14	16 474	3 792	892	105	10.3	2.0
611	Educational services	14	16 474	3 792	892	105	10.3	2.0
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CITRUS COUNTY, FL								
61	Educational services	10	2 118	424	107	26	56.9	—
611	Educational services	10	2 118	424	107	26	56.9	—
6116	Other schools & instruction	8	D	D	D	b	D	D
CLAY COUNTY, FL								
61	Educational services	18	5 701	1 829	384	120	29.5	4.9
611	Educational services	18	5 701	1 829	384	120	29.5	4.9
6115	Technical & trade schools	6	4 124	1 280	262	51	21.2	6.8
61151	Technical & trade schools	6	4 124	1 280	262	51	21.2	6.8
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
COLLIER COUNTY, FL								
61	Educational services	32	6 759	1 294	289	95	62.4	10.5
611	Educational services	32	6 759	1 294	289	95	62.4	10.5
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	22	4 698	826	196	71	59.3	14.0
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	4	2 110	179	39	16	91.3	—
COLUMBIA COUNTY, FL								
61	Educational services	6	337	113	15	12	71.5	11.0
611	Educational services	6	337	113	15	12	71.5	11.0

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DADE COUNTY, FL								
61	Educational services	340	188 053	52 852	12 711	2 412	19.8	7.4
611	Educational services	340	188 053	52 852	12 711	2 412	19.8	7.4
6114	Business schools, & computer & management training	45	17 374	7 167	1 323	274	27.7	12.1
61142	Computer training	19	6 850	2 729	560	110	21.1	12.8
611420	Computer training	19	6 850	2 729	560	110	21.1	12.8
61143	Professional & management development training	18	D	D	D	b	D	D
611430	Professional & management development training	18	D	D	D	b	D	D
6115	Technical & trade schools	69	108 571	26 442	6 552	988	8.2	4.7
61151	Technical & trade schools	69	108 571	26 442	6 552	988	8.2	4.7
611511	Cosmetology & barber schools	15	2 429	936	165	62	23.3	24.6
611512	Flight training	15	68 067	14 577	3 862	320	3.4	—
611519	Other trade & technical schools	36	37 525	10 601	2 495	598	14.6	11.8
6116	Other schools & instruction	192	52 836	16 312	4 160	1 021	35.4	9.5
61161	Fine arts schools	53	11 348	3 293	829	229	28.9	7.0
611610	Fine arts schools	53	11 348	3 293	829	229	28.9	7.0
6116101	Dance schools (including children's & professionals)	43	10 353	3 019	740	201	22.1	7.6
61162	Sports & recreation instruction	51	8 549	1 827	333	88	57.8	6.1
611620	Sports & recreation instruction	51	8 549	1 827	333	88	57.8	6.1
61163	Language schools	12	D	D	D	c	D	D
611630	Language schools	12	D	D	D	c	D	D
61169	All other schools & instruction	76	D	D	D	f	D	D
611691	Exam preparation & tutoring	27	6 352	1 909	489	188	14.2	23.3
611692	Automobile driving schools	13	1 967	584	151	73	70.4	29.6
611699	All other miscellaneous schools & instruction	36	D	D	D	e	D	D
6117	Educational support services	34	9 272	2 931	676	129	52.4	19.3
61171	Educational support services	34	9 272	2 931	676	129	52.4	19.3
611710	Educational support services	34	9 272	2 931	676	129	52.4	19.3
DUVAL COUNTY, FL								
61	Educational services	102	58 031	19 912	4 737	943	18.4	1.6
611	Educational services	102	58 031	19 912	4 737	943	18.4	1.6
6114	Business schools, & computer & management training	25	39 530	14 176	3 481	382	8.3	.3
61142	Computer training	15	36 169	12 980	3 224	308	6.3	—
611420	Computer training	15	36 169	12 980	3 224	308	6.3	—
6115	Technical & trade schools	17	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	54	12 505	3 478	793	444	45.8	2.8
61161	Fine arts schools	25	3 744	1 074	278	131	51.4	5.7
611610	Fine arts schools	25	3 744	1 074	278	131	51.4	5.7
6116101	Dance schools (including children's & professionals)	24	D	D	D	c	D	D
61162	Sports & recreation instruction	14	D	D	D	b	D	D
611620	Sports & recreation instruction	14	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611692	Automobile driving schools	4	D	D	D	c	D	D
ESCAMBIA COUNTY, FL								
61	Educational services	31	7 580	2 664	693	166	69.8	5.0
611	Educational services	31	7 580	2 664	693	166	69.8	5.0
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	17	2 430	579	132	64	74.8	15.4
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
FLAGLER COUNTY, FL								
61	Educational services	3	488	104	35	7	80.9	19.1
611	Educational services	3	488	104	35	7	80.9	19.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GADSDEN COUNTY, FL								
61	Educational services	4	907	322	81	16	25.2	—
611	Educational services	4	907	322	81	16	25.2	—
6116	Other schools & instruction	3	D	D	D	a	D	D
GILCHRIST COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
HARDEE COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HENDRY COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
HERNANDO COUNTY, FL								
61	Educational services	4	433	74	19	11	42.5	57.5
611	Educational services	4	433	74	19	11	42.5	57.5
HILLSBOROUGH COUNTY, FL								
61	Educational services	149	111 610	34 301	8 313	1 698	12.6	3.8
611	Educational services	149	111 610	34 301	8 313	1 698	12.6	3.8
6114	Business schools, & computer & management training	25	40 659	6 728	1 478	205	12.6	1.1
61142	Computer training	14	D	D	D	b	D	D
611420	Computer training	14	D	D	D	b	D	D
61143	Professional & management development training	10	D	D	D	c	D	D
611430	Professional & management development training	10	D	D	D	c	D	D
6115	Technical & trade schools	20	43 870	18 442	4 741	680	3.7	—
61151	Technical & trade schools	20	43 870	18 442	4 741	680	3.7	—
611511	Cosmetology & barber schools	7	D	D	D	b	D	D
611512	Flight training	1	D	D	D	e	D	D
611519	Other trade & technical schools	11	D	D	D	e	D	D
6116	Other schools & instruction	88	D	D	D	e	D	D
61161	Fine arts schools	27	8 847	2 599	582	150	10.7	19.6
611610	Fine arts schools	27	8 847	2 599	582	150	10.7	19.6
6116101	Dance schools (including children's & professionals)	23	3 986	1 061	266	112	22.8	2.4
6116102	Art, drama, & music schools	4	4 861	1 538	316	38	.8	33.8
61162	Sports & recreation instruction	29	D	D	D	b	D	D
611620	Sports & recreation instruction	29	D	D	D	b	D	D
61169	All other schools & instruction	30	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	21	D	D	D	c	D	D
6117	Educational support services	16	D	D	D	e	D	D
61171	Educational support services	16	D	D	D	e	D	D
611710	Educational support services	16	D	D	D	e	D	D
INDIAN RIVER COUNTY, FL								
61	Educational services	22	20 065	6 841	1 473	257	8.1	3.1
611	Educational services	22	20 065	6 841	1 473	257	8.1	3.1
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	b	D	D
611430	Professional & management development training	4	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	c	D	D
61151	Technical & trade schools	6	D	D	D	c	D	D
611512	Flight training	5	D	D	D	c	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
JACKSON COUNTY, FL								
61	Educational services	3	188	27	7	6	D	—
JEFFERSON COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
LAFAYETTE COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
LAKE COUNTY, FL								
61	Educational services	20	3 210	813	165	58	66.6	15.2
611	Educational services	20	3 210	813	165	58	66.6	15.2
6115	Technical & trade schools	4	523	169	23	7	52.0	48.0
61151	Technical & trade schools	4	523	169	23	7	52.0	48.0
6116	Other schools & instruction	13	D	D	D	b	D	D
61161	Fine arts schools	5	D	D	D	a	D	D
611610	Fine arts schools	5	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	5	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEE COUNTY, FL								
61	Educational services	41	10 531	3 256	718	191	27.3	8.3
611	Educational services	41	10 531	3 256	718	191	27.3	8.3
6115	Technical & trade schools	8	1 177	430	112	30	33.6	5.5
61151	Technical & trade schools	8	1 177	430	112	30	33.6	5.5
611511	Cosmetology & barber schools	3	834	335	90	20	D	—
6116	Other schools & instruction	25	7 272	1 952	420	116	28.1	2.4
61161	Fine arts schools	6	1 118	289	77	23	42.0	—
611610	Fine arts schools	6	1 118	289	77	23	42.0	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	11	1 768	426	82	20	79.9	8.3
611620	Sports & recreation instruction	11	1 768	426	82	20	79.9	8.3
61169	All other schools & instruction	8	4 386	1 237	261	73	3.6	.7
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
LEON COUNTY, FL								
61	Educational services	58	18 273	4 874	1 151	305	39.1	5.2
611	Educational services	58	18 273	4 874	1 151	305	39.1	5.2
6115	Technical & trade schools	8	2 062	544	120	40	66.2	1.1
61151	Technical & trade schools	8	2 062	544	120	40	66.2	1.1
611511	Cosmetology & barber schools	4	388	139	29	13	34.8	5.9
6116	Other schools & instruction	34	D	D	D	c	D	D
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	6	884	341	83	32	27.6	—
61162	Sports & recreation instruction	12	D	D	D	b	D	D
611620	Sports & recreation instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	10	D	D	D	b	D	D
611691	Exam preparation & tutoring	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	b	D	D
LEVY COUNTY, FL								
61	Educational services	3	253	82	12	5	100.0	—
611	Educational services	3	253	82	12	5	100.0	—
MADISON COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
MANATEE COUNTY, FL								
61	Educational services	23	17 623	10 583	2 598	341	11.4	9.9
611	Educational services	23	17 623	10 583	2 598	341	11.4	9.9
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	15	D	D	D	e	D	D
61162	Sports & recreation instruction	6	D	D	D	e	D	D
611620	Sports & recreation instruction	6	D	D	D	e	D	D
MARION COUNTY, FL								
61	Educational services	15	5 558	1 660	388	121	23.8	63.4
611	Educational services	15	5 558	1 660	388	121	23.8	63.4
6116	Other schools & instruction	9	2 378	678	168	67	31.4	50.1
61169	All other schools & instruction	3	1 843	570	143	51	D	63.0
MARTIN COUNTY, FL								
61	Educational services	18	2 343	668	130	34	50.9	28.2
611	Educational services	18	2 343	668	130	34	50.9	28.2
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	a	D	D
MONROE COUNTY, FL								
61	Educational services	14	4 101	1 064	205	63	93.8	6.2
611	Educational services	14	4 101	1 064	205	63	93.8	6.2
6116	Other schools & instruction	12	D	D	D	b	D	D
61162	Sports & recreation instruction	11	3 861	1 015	195	59	93.4	6.6
611620	Sports & recreation instruction	11	3 861	1 015	195	59	93.4	6.6

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NASSAU COUNTY, FL								
61	Educational services	6	1 606	909	202	34	25.6	—
611	Educational services	6	1 606	909	202	34	25.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
OKALOOSA COUNTY, FL								
61	Educational services	24	7 378	3 018	722	158	18.4	29.6
611	Educational services	24	7 378	3 018	722	158	18.4	29.6
6115	Technical & trade schools	5	420	73	17	9	73.6	15.5
61151	Technical & trade schools	5	420	73	17	9	73.6	15.5
6116	Other schools & instruction	14	6 564	2 825	677	131	11.3	30.9
61161	Fine arts schools	4	709	359	60	23	26.0	—
611610	Fine arts schools	4	709	359	60	23	26.0	—
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
OKEECHOBEE COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
ORANGE COUNTY, FL								
61	Educational services	158	97 978	35 594	8 609	1 387	16.6	6.1
611	Educational services	158	97 978	35 594	8 609	1 387	16.6	6.1
6114	Business schools, & computer & management training	30	43 864	17 860	4 461	539	2.1	3.8
61142	Computer training	12	19 956	8 007	1 791	197	.8	5.2
611420	Computer training	12	19 956	8 007	1 791	197	.8	5.2
61143	Professional & management development training	18	23 908	9 853	2 670	342	3.3	2.6
611430	Professional & management development training	18	23 908	9 853	2 670	342	3.3	2.6
6115	Technical & trade schools	26	27 022	10 480	2 401	355	13.0	1.2
61151	Technical & trade schools	26	27 022	10 480	2 401	355	13.0	1.2
611512	Flight training	5	D	D	D	b	D	D
611519	Other trade & technical schools	19	D	D	D	e	D	D
6116	Other schools & instruction	93	25 756	6 857	1 662	464	41.7	14.3
61161	Fine arts schools	21	3 024	695	150	76	73.8	11.5
611610	Fine arts schools	21	3 024	695	150	76	73.8	11.5
6116101	Dance schools (including children's & professionals')	10	D	D	D	b	D	D
6116102	Art, drama, & music schools	11	D	D	D	b	D	D
61162	Sports & recreation instruction	36	8 294	2 630	769	155	60.6	26.6
611620	Sports & recreation instruction	36	8 294	2 630	769	155	60.6	26.6
61163	Language schools	5	D	D	D	a	D	D
611630	Language schools	5	D	D	D	a	D	D
61169	All other schools & instruction	31	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	19	D	D	D	c	D	D
OSCEOLA COUNTY, FL								
61	Educational services	19	3 985	1 001	207	50	72.1	.6
611	Educational services	19	3 985	1 001	207	50	72.1	.6
6115	Technical & trade schools	9	2 465	579	128	25	61.8	.4
61151	Technical & trade schools	9	2 465	579	128	25	61.8	.4
6116	Other schools & instruction	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PALM BEACH COUNTY, FL								
61	Educational services	219	70 712	21 588	5 075	1 077	45.9	7.8
611	Educational services	219	70 712	21 588	5 075	1 077	45.9	7.8
6114	Business schools, & computer & management training	44	13 393	4 601	1 092	218	77.8	4.9
61142	Computer training	20	4 189	984	223	83	86.5	1.2
611420	Computer training	20	4 189	984	223	83	86.5	1.2
61143	Professional & management development training	21	5 673	2 445	531	52	57.6	10.7
611430	Professional & management development training	21	5 673	2 445	531	52	57.6	10.7
6115	Technical & trade schools	29	16 850	4 644	1 144	214	13.9	12.0
61151	Technical & trade schools	29	16 850	4 644	1 144	214	13.9	12.0
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611512	Flight training	6	9 430	2 139	521	72	12.3	4.7
611519	Other trade & technical schools	12	4 150	1 321	352	66	18.9	6.4
6116	Other schools & instruction	126	36 369	11 183	2 571	617	43.8	7.5
61161	Fine arts schools	39	6 019	1 116	277	107	60.0	16.8
611610	Fine arts schools	39	6 019	1 116	277	107	60.0	16.8
6116101	Dance schools (including children's & professionals)	34	5 818	1 082	273	96	59.4	17.1
61162	Sports & recreation instruction	56	21 182	7 773	1 820	376	36.2	4.3
611620	Sports & recreation instruction	56	21 182	7 773	1 820	376	36.2	4.3
61163	Language schools	3	2 117	658	154	24	D	—
611630	Language schools	3	2 117	658	154	24	D	—
61169	All other schools & instruction	28	7 051	1 636	320	110	59.8	11.3
611691	Exam preparation & tutoring	12	2 186	685	137	63	52.0	.3
611699	All other miscellaneous schools & instruction	13	3 863	720	125	25	72.0	2.3
6117	Educational support services	20	4 100	1 160	268	28	91.2	3.9
61171	Educational support services	20	4 100	1 160	268	28	91.2	3.9
611710	Educational support services	20	4 100	1 160	268	28	91.2	3.9
PASCO COUNTY, FL								
61	Educational services	21	9 008	2 568	581	146	32.1	5.7
611	Educational services	21	9 008	2 568	581	146	32.1	5.7
6115	Technical & trade schools	5	796	280	65	26	46.0	8.2
61151	Technical & trade schools	5	796	280	65	26	46.0	8.2
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	7 174	1 990	460	115	20.8	6.3
61161	Fine arts schools	9	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
PINELLAS COUNTY, FL								
61	Educational services	156	61 739	22 341	4 809	1 081	21.2	32.5
611	Educational services	156	61 739	22 341	4 809	1 081	21.2	32.5
6114	Business schools, & computer & management training	29	16 722	5 658	1 250	270	21.1	49.6
61142	Computer training	11	D	D	D	c	D	D
611420	Computer training	11	D	D	D	c	D	D
61143	Professional & management development training	15	D	D	D	b	D	D
611430	Professional & management development training	15	D	D	D	b	D	D
6115	Technical & trade schools	24	13 078	3 967	737	181	12.1	45.8
61151	Technical & trade schools	24	13 078	3 967	737	181	12.1	45.8
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	5	D	D	D	b	D	D
6116	Other schools & instruction	83	24 829	9 912	2 189	483	21.1	18.2
61161	Fine arts schools	29	D	D	D	c	D	D
611610	Fine arts schools	29	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	26	D	D	D	c	D	D
61162	Sports & recreation instruction	27	7 947	2 516	601	168	25.8	54.8
611620	Sports & recreation instruction	27	7 947	2 516	601	168	25.8	54.8
61169	All other schools & instruction	25	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	7 667	3 838	790	106	9.0	—
611699	All other miscellaneous schools & instruction	16	D	D	D	b	D	D
6117	Educational support services	20	7 110	2 804	633	147	38.9	18.2
61171	Educational support services	20	7 110	2 804	633	147	38.9	18.2
611710	Educational support services	20	7 110	2 804	633	147	38.9	18.2
POLK COUNTY, FL								
61	Educational services	44	17 277	5 637	1 488	348	18.5	11.1
611	Educational services	44	17 277	5 637	1 488	348	18.5	11.1
6115	Technical & trade schools	10	7 677	2 612	758	129	12.0	1.3
61151	Technical & trade schools	10	7 677	2 612	758	129	12.0	1.3
611512	Flight training	7	D	D	D	c	D	D
6116	Other schools & instruction	28	5 506	1 787	362	143	33.0	2.9
61162	Sports & recreation instruction	11	3 328	887	164	50	28.6	2.9
611620	Sports & recreation instruction	11	3 328	887	164	50	28.6	2.9
61169	All other schools & instruction	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PUTNAM COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
ST. JOHNS COUNTY, FL								
61	Educational services	10	3 689	832	145	35	51.3	—
611	Educational services	10	3 689	832	145	35	51.3	—
6115	Technical & trade schools	3	1 952	487	114	21	D	—
61151	Technical & trade schools	3	1 952	487	114	21	D	—
6116	Other schools & instruction	5	D	D	D	a	D	D
ST. LUCIE COUNTY, FL								
61	Educational services	14	3 929	620	116	30	75.6	3.2
611	Educational services	14	3 929	620	116	30	75.6	3.2
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
SANTA ROSA COUNTY, FL								
61	Educational services	11	1 279	416	79	21	92.7	7.3
611	Educational services	11	1 279	416	79	21	92.7	7.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SARASOTA COUNTY, FL								
61	Educational services	57	14 463	3 447	860	246	43.2	6.1
611	Educational services	57	14 463	3 447	860	246	43.2	6.1
6114	Business schools, & computer & management training	11	D	D	D	a	D	D
6115	Technical & trade schools	11	D	D	D	b	D	D
61151	Technical & trade schools	11	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	28	D	D	D	c	D	D
61161	Fine arts schools	8	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
61169	All other schools & instruction	12	3 796	888	227	50	33.5	—
SEMINOLE COUNTY, FL								
61	Educational services	86	54 636	16 828	3 993	854	14.0	9.2
611	Educational services	86	54 636	16 828	3 993	854	14.0	9.2
6114	Business schools, & computer & management training	12	D	D	D	c	D	D
61143	Professional & management development training	4	D	D	D	b	D	D
611430	Professional & management development training	4	D	D	D	b	D	D
6115	Technical & trade schools	17	22 991	5 269	1 588	338	6.6	2.8
61151	Technical & trade schools	17	22 991	5 269	1 588	338	6.6	2.8
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
611512	Flight training	4	D	D	D	c	D	D
611519	Other trade & technical schools	9	D	D	D	c	D	D
6116	Other schools & instruction	46	19 295	5 205	953	355	22.7	22.0
61161	Fine arts schools	11	1 965	704	166	87	18.2	1.8
611610	Fine arts schools	11	1 965	704	166	87	18.2	1.8
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	14	3 084	788	203	53	75.3	21.0
611620	Sports & recreation instruction	14	3 084	788	203	53	75.3	21.0
61169	All other schools & instruction	20	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	5 329	1 921	280	146	25.1	59.5
611699	All other miscellaneous schools & instruction	10	D	D	D	b	D	D
6117	Educational support services	11	D	D	D	b	D	D
61171	Educational support services	11	D	D	D	b	D	D
611710	Educational support services	11	D	D	D	b	D	D
SUMTER COUNTY, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SUWANNEE COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
TAYLOR COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
VOLUSIA COUNTY, FL								
61	Educational services	62	29 187	7 063	1 538	384	25.1	15.8
611	Educational services	62	29 187	7 063	1 538	384	25.1	15.8
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	13	D	D	D	c	D	D
61151	Technical & trade schools	13	D	D	D	c	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611512	Flight training	6	D	D	D	b	D	D
6116	Other schools & instruction	41	D	D	D	c	D	D
61161	Fine arts schools	10	939	214	59	26	50.3	—
611610	Fine arts schools	10	939	214	59	26	50.3	—
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
61162	Sports & recreation instruction	16	D	D	D	b	D	D
611620	Sports & recreation instruction	16	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	b	D	D
611692	Automobile driving schools	3	D	D	D	a	D	D
WAKULLA COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALTAMONTE SPRINGS, FL								
61	Educational services	18	11 782	3 024	510	118	10.7	8.0
611	Educational services	18	11 782	3 024	510	118	10.7	8.0
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	6 992	1 377	221	49	6.0	4.6
61169	All other schools & instruction	3	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	a	D	D
6117	Educational support services	4	3 374	1 195	176	40	13.0	—
61171	Educational support services	4	3 374	1 195	176	40	13.0	—
611710	Educational support services	4	3 374	1 195	176	40	13.0	—
APOPKA, FL								
61	Educational services	1	D	D	D	a	D	D
ATLANTIC BEACH, FL *								
61	Educational services	4	586	141	27	5	53.1	—
611	Educational services	4	586	141	27	5	53.1	—
AUBURNDALE, FL								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AVENTURA, FL *								
61	Educational services	9	1 320	414	30	13	62.6	28.1
611	Educational services	9	1 320	414	30	13	62.6	28.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	883	178	28	12	86.1	—
BARTOW, FL								
61	Educational services	1	D	D	D	a	D	D
BISCAYNE PARK, FL								
61	Educational services	1	D	D	D	a	D	D
BOCA RATON, FL								
61	Educational services	57	18 485	5 379	1 163	257	75.9	5.2
611	Educational services	57	18 485	5 379	1 163	257	75.9	5.2
6114	Business schools, & computer & management training	19	8 097	2 561	529	107	87.1	.6
6115	Technical & trade schools	4	1 540	309	59	10	19.7	19.0
61151	Technical & trade schools	4	1 540	309	59	10	19.7	19.0
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	27	6 081	1 837	368	127	66.8	7.7
61161	Fine arts schools	10	1 007	220	48	26	40.3	46.5
611610	Fine arts schools	10	1 007	220	48	26	40.3	46.5
6116101	Dance schools (including children's & professionals)	7	D	D	D	a	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
6117	Educational support services	7	2 767	672	207	13	94.2	5.8
61171	Educational support services	7	2 767	672	207	13	94.2	5.8
611710	Educational support services	7	2 767	672	207	13	94.2	5.8
BOYNTON BEACH, FL								
61	Educational services	10	1 559	444	86	23	32.3	2.0
611	Educational services	10	1 559	444	86	23	32.3	2.0
6116	Other schools & instruction	6	1 256	260	79	21	31.9	2.5
BRADENTON, FL								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CAPE CORAL, FL								
61	Educational services	7	1 226	475	101	27	45.1	—
611	Educational services	7	1 226	475	101	27	45.1	—
6116	Other schools & instruction	6	D	D	D	b	D	D
CASSELBERRY, FL								
61	Educational services	8	1 747	548	109	25	40.6	7.8
611	Educational services	8	1 747	548	109	25	40.6	7.8

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLEARWATER, FL								
61	Educational services	36	19 614	7 265	1 585	326	9.6	45.7
611	Educational services	36	19 614	7 265	1 585	326	9.6	45.7
6114	Business schools, & computer & management training	9	9 938	3 223	671	102	5.7	77.3
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	8	3 007	1 114	251	54	18.9	—
61151	Technical & trade schools	8	3 007	1 114	251	54	18.9	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	2 528	918	207	58	22.2	—
61161	Fine arts schools	3	890	363	84	19	D	—
611610	Fine arts schools	3	890	363	84	19	D	—
6116101	Dance schools (including children's & professionals')	3	890	363	84	19	D	—
61169	All other schools & instruction	5	1 119	386	84	24	15.0	—
6117	Educational support services	7	4 141	2 010	456	112	4.7	31.2
61171	Educational support services	7	4 141	2 010	456	112	4.7	31.2
611710	Educational support services	7	4 141	2 010	456	112	4.7	31.2
CLERMONT, FL								
61	Educational services	6	878	196	39	24	96.2	—
611	Educational services	6	878	196	39	24	96.2	—
6116	Other schools & instruction	5	D	D	D	b	D	D
CLEWISTON, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
COCOA, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
COCOA BEACH, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
COCONUT CREEK, FL								
61	Educational services	4	425	81	15	5	39.8	16.5
611	Educational services	4	425	81	15	5	39.8	16.5
COOPER CITY, FL								
61	Educational services	11	2 905	1 015	235	70	57.2	42.8
611	Educational services	11	2 905	1 015	235	70	57.2	42.8
6116	Other schools & instruction	6	2 416	844	202	65	50.1	49.9
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
CORAL GABLES, FL								
61	Educational services	27	15 909	5 173	1 434	226	38.5	4.8
611	Educational services	27	15 909	5 173	1 434	226	38.5	4.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	17	11 875	3 637	1 125	173	39.1	—
61161	Fine arts schools	6	4 744	1 554	406	63	2.1	—
611610	Fine arts schools	6	4 744	1 554	406	63	2.1	—
6116101	Dance schools (including children's & professionals')	6	4 744	1 554	406	63	2.1	—
61169	All other schools & instruction	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	b	D	D
6117	Educational support services	4	2 409	953	181	27	15.5	9.8
61171	Educational support services	4	2 409	953	181	27	15.5	9.8
611710	Educational support services	4	2 409	953	181	27	15.5	9.8

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
CORAL SPRINGS, FL								
61	Educational services	28	5 934	1 329	262	100	69.5	—
611	Educational services	28	5 934	1 329	262	100	69.5	—
6116	Other schools & instruction	18	4 843	1 078	221	84	62.6	—
61161	Fine arts schools	4	867	188	44	18	25.3	—
611610	Fine arts schools	4	867	188	44	18	25.3	—
61162	Sports & recreation instruction	6	1 247	534	119	53	53.5	—
611620	Sports & recreation instruction	6	1 247	534	119	53	53.5	—
61169	All other schools & instruction	8	2 729	356	58	13	78.6	—
611692	Automobile driving schools	1	D	D	D	a	D	D
CRESTVIEW, FL								
61	Educational services	1	D	D	D	a	D	D
CRYSTAL RIVER, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
DADE CITY, FL								
61	Educational services	2	D	D	D	a	D	D
DANIA, FL								
61	Educational services	1	D	D	D	a	D	D
DAVIE, FL								
61	Educational services	17	5 186	1 529	299	94	37.4	27.5
611	Educational services	17	5 186	1 529	299	94	37.4	27.5
6116	Other schools & instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
DAYTONA BEACH, FL								
61	Educational services	12	5 976	1 804	254	38	42.3	54.8
611	Educational services	12	5 976	1 804	254	38	42.3	54.8
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611512	Flight training	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
DE BARY, FL *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DEERFIELD BEACH, FL								
61	Educational services	4	472	182	70	13	89.0	11.0
611	Educational services	4	472	182	70	13	89.0	11.0
DE LAND, FL								
61	Educational services	5	2 747	499	120	30	25.4	—
611	Educational services	5	2 747	499	120	30	25.4	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
DELRAY BEACH, FL								
61	Educational services	9	2 195	474	149	27	73.6	10.9
611	Educational services	9	2 195	474	149	27	73.6	10.9
6116	Other schools & instruction	9	2 195	474	149	27	73.6	10.9
61161	Fine arts schools	5	D	D	D	a	D	D
611610	Fine arts schools	5	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	a	D	D
DELTONA, FL *								
61	Educational services	3	266	72	17	9	D	—
611	Educational services	3	266	72	17	9	D	—

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							From administrative records ¹	Estimated ²
DESTIN, FL								
61	Educational services	3	245	56	13	7	100.0	—
611	Educational services	3	245	56	13	7	100.0	—
DUNEDIN, FL								
61	Educational services	6	2 061	1 187	283	111	16.4	—
611	Educational services	6	2 061	1 187	283	111	16.4	—
EDGEWATER, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
EUSTIS, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
FERNANDINA BEACH, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
FLAGLER BEACH, FL								
61	Educational services	1	D	D	D	a	D	D
FORT LAUDERDALE, FL								
61	Educational services	46	63 882	16 970	4 096	1 156	9.5	7.7
611	Educational services	46	63 882	16 970	4 096	1 156	9.5	7.7
6115	Technical & trade schools	10	D	D	D	f	D	D
61151	Technical & trade schools	10	D	D	D	f	D	D
611519	Other trade & technical schools	6	D	D	D	f	D	D
6116	Other schools & instruction	27	29 601	7 121	1 691	510	14.3	13.0
61161	Fine arts schools	7	1 260	308	106	31	44.0	12.9
611610	Fine arts schools	7	1 260	308	106	31	44.0	12.9
6116101	Dance schools (including children's & professionals)	5	D	D	D	a	D	D
61162	Sports & recreation instruction	9	3 436	836	185	35	82.8	3.8
611620	Sports & recreation instruction	9	3 436	836	185	35	82.8	3.8
61163	Language schools	4	D	D	D	e	D	D
611630	Language schools	4	D	D	D	e	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
611691	Exam preparation & tutoring	4	D	D	D	b	D	D
FORT MYERS, FL								
61	Educational services	9	2 471	1 009	217	73	10.2	—
611	Educational services	9	2 471	1 009	217	73	10.2	—
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
FORT PIERCE, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
FORT WALTON BEACH, FL								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
GAINESVILLE, FL								
61	Educational services	25	5 674	1 612	344	148	19.8	3.7
611	Educational services	25	5 674	1 612	344	148	19.8	3.7
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	15	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	6	1 136	300	50	27	31.7	9.5
GREENACRES, FL								
61	Educational services	1	D	D	D	a	D	D
GULF BREEZE, FL								
61	Educational services	2	D	D	D	a	D	D
GULFPORT, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
HALLANDALE, FL								
61	Educational services	4	420	60	17	10	72.9	27.1
611	Educational services	4	420	60	17	10	72.9	27.1
HIALEAH, FL								
61	Educational services	20	6 306	2 364	487	134	14.5	4.1
611	Educational services	20	6 306	2 364	487	134	14.5	4.1
6115	Technical & trade schools	6	3 623	1 294	296	74	7.0	—
61151	Technical & trade schools	6	3 623	1 294	296	74	7.0	—
6116	Other schools & instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
HIALEAH GARDENS, FL								
61	Educational services	1	D	D	D	a	D	D
HOLLY HILL, FL								
61	Educational services	1	D	D	D	a	D	D
HOLLYWOOD, FL								
61	Educational services	30	6 209	1 343	348	107	52.5	13.2
611	Educational services	30	6 209	1 343	348	107	52.5	13.2
6115	Technical & trade schools	7	1 589	393	94	27	34.8	40.4
61151	Technical & trade schools	7	1 589	393	94	27	34.8	40.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	17	2 956	509	119	57	36.2	5.9
61161	Fine arts schools	8	1 085	170	42	43	51.6	1.8
611610	Fine arts schools	8	1 085	170	42	43	51.6	1.8
61169	All other schools & instruction	4	D	D	D	a	D	D
HOMESTEAD, FL								
61	Educational services	3	514	103	27	7	D	—
611	Educational services	3	514	103	27	7	D	—
INDIAN HARBOUR BEACH, FL								
61	Educational services	3	349	75	19	6	100.0	—
611	Educational services	3	349	75	19	6	100.0	—
INVERNESS, FL								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
JACKSONVILLE, FL (CC) *								
61	Educational services	102	58 031	19 912	4 737	943	18.4	1.6
611	Educational services	102	58 031	19 912	4 737	943	18.4	1.6
6114	Business schools, & computer & management training	25	39 530	14 176	3 481	382	8.3	.3
61142	Computer training	15	36 169	12 980	3 224	308	6.3	—
611420	Computer training	15	36 169	12 980	3 224	308	6.3	—
6115	Technical & trade schools	17	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	54	12 505	3 478	793	444	45.8	2.8
61161	Fine arts schools	25	3 744	1 074	278	131	51.4	5.7
611610	Fine arts schools	25	3 744	1 074	278	131	51.4	5.7
6116101	Dance schools (including children's & professionals)	24	D	D	D	c	D	D
61162	Sports & recreation instruction	14	D	D	D	b	D	D
611620	Sports & recreation instruction	14	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611692	Automobile driving schools	4	D	D	D	c	D	D
JACKSONVILLE CITY (BALANCE), FL *								
61	Educational services	94	56 950	19 589	4 669	914	17.7	1.6
611	Educational services	94	56 950	19 589	4 669	914	17.7	1.6
6114	Business schools, & computer & management training	20	38 668	13 896	3 423	367	7.2	.3
61142	Computer training	12	D	D	D	e	D	D
611420	Computer training	12	D	D	D	e	D	D
6115	Technical & trade schools	16	D	D	D	b	D	D
61151	Technical & trade schools	16	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	52	D	D	D	e	D	D
61161	Fine arts schools	24	D	D	D	c	D	D
611610	Fine arts schools	24	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	23	D	D	D	c	D	D
61162	Sports & recreation instruction	13	D	D	D	b	D	D
611620	Sports & recreation instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611692	Automobile driving schools	4	D	D	D	c	D	D
JACKSONVILLE BEACH, FL *								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
JUPITER, FL								
61	Educational services	15	1 962	612	137	41	83.3	.2
611	Educational services	15	1 962	612	137	41	83.3	.2
6116	Other schools & instruction	10	1 319	311	81	31	75.1	.2
KEY BISCAYNE, FL								
61	Educational services	3	236	72	22	7	100.0	—
611	Educational services	3	236	72	22	7	100.0	—
KEY WEST, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
KISSIMMEE, FL								
61	Educational services	11	3 038	725	157	41	63.8	.3
611	Educational services	11	3 038	725	157	41	63.8	.3
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
LADY LAKE, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LAKE CITY, FL								
61	Educational services	2	D	D	D	a	D	D
LAKE CLARKE SHORES, FL								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LAKELAND, FL								
61	Educational services	16	11 626	4 056	1 172	232	3.8	15.5
611	Educational services	16	11 626	4 056	1 172	232	3.8	15.5
6115	Technical & trade schools	5	D	D	D	c	D	D
61151	Technical & trade schools	5	D	D	D	c	D	D
611512	Flight training	3	D	D	D	c	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
LAKE MARY, FL								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
LAKE PARK, FL								
61	Educational services	3	564	105	25	10	D	-
611	Educational services	3	564	105	25	10	D	-
LAKE WALES, FL								
61	Educational services	1	D	D	D	a	D	D
LAKE WORTH, FL								
61	Educational services	6	1 479	487	120	33	85.2	-
611	Educational services	6	1 479	487	120	33	85.2	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
LANTANA, FL								
61	Educational services	3	228	71	21	12	100.0	-
611	Educational services	3	228	71	21	12	100.0	-
LARGO, FL								
61	Educational services	11	2 125	919	218	66	27.7	2.3
611	Educational services	11	2 125	919	218	66	27.7	2.3
6116	Other schools & instruction	7	1 738	816	195	50	11.6	2.8
LAUDERDALE-BY-THE-SEA, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
LAUDERDALE LAKES, FL								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
LAUDERHILL, FL								
61	Educational services	4	341	82	10	5	83.9	-
611	Educational services	4	341	82	10	5	83.9	-
LEESBURG, FL								
61	Educational services	2	D	D	D	a	D	D
LIGHTHOUSE POINT, FL								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
LONGWOOD, FL								
61	Educational services	12	9 974	3 863	1 132	141	4.5	3.4
611	Educational services	12	9 974	3 863	1 132	141	4.5	3.4
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
LYNN HAVEN, FL								
61	Educational services	2	D	D	D	a	D	D
MADEIRA BEACH, FL								
61	Educational services	1	D	D	D	a	D	D
MADISON, FL								
61	Educational services	1	D	D	D	a	D	D
MAITLAND, FL								
61	Educational services	11	12 503	4 690	1 058	104	5.8	5.5
611	Educational services	11	12 503	4 690	1 058	104	5.8	5.5
6114	Business schools, & computer & management training	4	11 216	4 313	1 025	98	1.1	—
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	a	D	D
MARGATE, FL								
61	Educational services	11	2 079	774	147	69	31.2	48.3
611	Educational services	11	2 079	774	147	69	31.2	48.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	1 270	447	103	51	44.1	49.2
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
MARIANNA, FL								
61	Educational services	2	D	D	D	a	D	D
MARY ESTHER, FL								
61	Educational services	1	D	D	D	a	D	D
MELBOURNE, FL								
61	Educational services	18	7 510	2 155	361	116	26.9	50.1
611	Educational services	18	7 510	2 155	361	116	26.9	50.1
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	12	3 124	955	216	74	41.8	2.7
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
MELBOURNE BEACH, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
MIAMI, FL								
61	Educational services	63	22 224	6 292	1 469	445	25.3	38.5
611	Educational services	63	22 224	6 292	1 469	445	25.3	38.5
6115	Technical & trade schools	18	9 912	2 735	588	195	29.5	43.5
61151	Technical & trade schools	18	9 912	2 735	588	195	29.5	43.5
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	35	9 949	2 654	671	213	19.5	26.4
61162	Sports & recreation instruction	11	3 373	438	103	20	26.3	2.6
611620	Sports & recreation instruction	11	3 373	438	103	20	26.3	2.6
61163	Language schools	4	1 627	785	195	58	—	—
611630	Language schools	4	1 627	785	195	58	—	—
61169	All other schools & instruction	14	4 329	1 313	343	127	11.5	58.6
MIAMI BEACH, FL								
61	Educational services	16	5 205	1 126	228	67	39.8	1.5
611	Educational services	16	5 205	1 126	228	67	39.8	1.5
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	9	3 430	785	157	58	45.1	2.2
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
MIAMI SHORES, FL								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
MIAMI SPRINGS, FL								
61	Educational services	7	6 261	1 955	457	68	4.9	.2
611	Educational services	7	6 261	1 955	457	68	4.9	.2
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611512	Flight training	3	D	D	D	b	D	D
MILTON, FL								
61	Educational services	1	D	D	D	a	D	D
MIRAMAR, FL								
61	Educational services	4	256	76	11	3	81.6	18.4
611	Educational services	4	256	76	11	3	81.6	18.4
MONTICELLO, FL								
61	Educational services	1	D	D	D	a	D	D
NAPLES, FL								
61	Educational services	21	5 264	1 022	222	79	77.9	.4
611	Educational services	21	5 264	1 022	222	79	77.9	.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	15	3 317	573	133	57	82.0	.7
61169	All other schools & instruction	4	2 110	179	39	16	91.3	—
NEPTUNE BEACH, FL *								
61	Educational services	1	D	D	D	a	D	D
NEW PORT RICHEY, FL								
61	Educational services	7	1 240	356	83	29	58.0	12.6
611	Educational services	7	1 240	356	83	29	58.0	12.6
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NEW SMYRNA BEACH, FL								
61	Educational services	4	1 279	245	125	35	52.2	43.6
611	Educational services	4	1 279	245	125	35	52.2	43.6
6116	Other schools & instruction	4	1 279	245	125	35	52.2	43.6
NICEVILLE, FL								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
NORTH BAY VILLAGE, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NORTH LAUDERDALE, FL								
61	Educational services	4	468	104	23	10	56.4	—
611	Educational services	4	468	104	23	10	56.4	—
NORTH MIAMI, FL								
61	Educational services	11	2 843	946	232	67	25.3	16.0
611	Educational services	11	2 843	946	232	67	25.3	16.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	1 876	603	136	53	24.6	18.6
61169	All other schools & instruction	3	D	D	D	b	D	D
NORTH MIAMI BEACH, FL								
61	Educational services	12	6 701	2 395	579	151	18.5	5.8
611	Educational services	12	6 701	2 395	579	151	18.5	5.8
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
NORTH PALM BEACH, FL								
61	Educational services	8	1 050	213	51	14	60.9	—
611	Educational services	8	1 050	213	51	14	60.9	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
OAKLAND PARK, FL								
61	Educational services	18	12 723	1 265	297	55	9.4	3.2
611	Educational services	18	12 723	1 265	297	55	9.4	3.2
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	10	1 218	441	103	29	13.5	21.1
OCALA, FL								
61	Educational services	11	5 282	1 611	381	116	19.8	66.7
611	Educational services	11	5 282	1 611	381	116	19.8	66.7
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	3	1 843	570	143	51	D	63.0
OCOEE, FL								
61	Educational services	2	D	D	D	a	D	D
OKEECHOBEE, FL								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
OLDSMAR, FL								
61	Educational services	4	1 666	551	114	32	24.4	—
611	Educational services	4	1 666	551	114	32	24.4	—
6116	Other schools & instruction	3	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	a	D	D
OPA-LOCKA, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ORANGE CITY, FL								
61	Educational services	3	642	280	58	36	—	—
611	Educational services	3	642	280	58	36	—	—
ORANGE PARK, FL								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
ORLANDO, FL								
61	Educational services	45	18 926	6 012	1 613	269	29.8	14.6
611	Educational services	45	18 926	6 012	1 613	269	29.8	14.6
6115	Technical & trade schools	10	7 777	3 082	731	118	13.4	4.1
61151	Technical & trade schools	10	7 777	3 082	731	118	13.4	4.1
611512	Flight training	5	D	D	D	b	D	D
6116	Other schools & instruction	25	7 791	1 919	642	115	51.9	13.8
61161	Fine arts schools	6	765	59	11	14	100.0	—
611610	Fine arts schools	6	765	59	11	14	100.0	—
61162	Sports & recreation instruction	8	2 776	947	397	66	64.5	30.0
611620	Sports & recreation instruction	8	2 776	947	397	66	64.5	30.0
61163	Language schools	4	D	D	D	a	D	D
611630	Language schools	4	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	a	D	D
ORMOND BEACH, FL								
61	Educational services	12	9 450	1 602	458	102	9.3	1.1
611	Educational services	12	9 450	1 602	458	102	9.3	1.1
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
OVIDO, FL								
61	Educational services	8	1 405	312	71	25	40.7	30.6
611	Educational services	8	1 405	312	71	25	40.7	30.6
6116	Other schools & instruction	7	D	D	D	b	D	D
PALM BAY, FL								
61	Educational services	5	1 069	409	97	29	4.8	—
611	Educational services	5	1 069	409	97	29	4.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PALM BEACH, FL								
61	Educational services	3	858	106	25	6	100.0	—
611	Educational services	3	858	106	25	6	100.0	—
6116	Other schools & instruction	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PALM BEACH GARDENS, FL								
61	Educational services	6	12 816	5 227	1 270	85	12.5	4.3
611	Educational services	6	12 816	5 227	1 270	85	12.5	4.3
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
PALMETTO, FL								
61	Educational services	1	D	D	D	a	D	D
PANAMA CITY, FL								
61	Educational services	4	667	195	45	25	12.3	-
611	Educational services	4	667	195	45	25	12.3	-
PARKER, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PARKLAND, FL								
61	Educational services	2	D	D	D	a	D	D
PEMBROKE PARK, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PEMBROKE PINES, FL								
61	Educational services	17	5 815	1 981	437	96	64.2	.3
611	Educational services	17	5 815	1 981	437	96	64.2	.3
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	12	3 061	983	254	63	37.6	.4
61161	Fine arts schools	6	922	242	64	20	66.4	-
611610	Fine arts schools	6	922	242	64	20	66.4	-
6116101	Dance schools (including children's & professionals)	5	D	D	D	a	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
PENSACOLA, FL								
61	Educational services	16	4 803	1 556	420	103	89.4	.1
611	Educational services	16	4 803	1 556	420	103	89.4	.1
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
PERRY, FL								
61	Educational services	1	D	D	D	a	D	D
PINECREST, FL *								
61	Educational services	8	1 896	379	86	32	88.4	-
611	Educational services	8	1 896	379	86	32	88.4	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
PINELLAS PARK, FL								
61	Educational services	4	1 597	694	160	16	24.3	-
611	Educational services	4	1 597	694	160	16	24.3	-
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PLANTATION, FL								
61	Educational services	19	11 308	3 532	317	74	15.0	74.8
611	Educational services	19	11 308	3 532	317	74	15.0	74.8
6114	Business schools, & computer & management training	5	D	D	D	a	D	D
61142	Computer training	4	D	D	D	a	D	D
611420	Computer training	4	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	2 552	478	125	34	34.6	59.8
61169	All other schools & instruction	4	D	D	D	a	D	D
PLANT CITY, FL								
61	Educational services	1	D	D	D	a	D	D
POMPANO BEACH, FL								
61	Educational services	15	11 458	1 950	503	103	66.9	14.4
611	Educational services	15	11 458	1 950	503	103	66.9	14.4
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	8	2 924	1 062	270	48	22.7	54.0
61169	All other schools & instruction	4	1 867	651	175	25	29.8	70.2
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
PORT ORANGE, FL								
61	Educational services	6	1 463	265	62	15	84.1	2.3
611	Educational services	6	1 463	265	62	15	84.1	2.3
6116	Other schools & instruction	5	D	D	D	a	D	D
61162	Sports & recreation instruction	3	D	D	D	a	D	D
611620	Sports & recreation instruction	3	D	D	D	a	D	D
PORT ST. LUCIE, FL								
61	Educational services	8	759	172	42	14	75.9	16.5
611	Educational services	8	759	172	42	14	75.9	16.5
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
PUNTA GORDA, FL								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
QUINCY, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
RIVIERA BEACH, FL								
61	Educational services	3	D	D	D	a	D	D
ROCKLEDGE, FL								
61	Educational services	1	D	D	D	a	D	D
ROYAL PALM BEACH, FL								
61	Educational services	3	242	30	8	3	D	-
611	Educational services	3	242	30	8	3	D	-
SAFETY HARBOR, FL								
61	Educational services	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ST. AUGUSTINE, FL								
61	Educational services	4	481	83	15	13	100.0	—
611	Educational services	4	481	83	15	13	100.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ST. CLOUD, FL								
61	Educational services	3	D	D	D	a	D	D
ST. PETE BEACH, FL *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
ST. PETERSBURG, FL								
61	Educational services	31	15 373	4 123	834	216	16.7	67.5
611	Educational services	31	15 373	4 123	834	216	16.7	67.5
6115	Technical & trade schools	9	8 477	2 133	324	91	9.8	70.2
61151	Technical & trade schools	9	8 477	2 133	324	91	9.8	70.2
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	16	5 750	1 699	431	109	14.3	72.8
61161	Fine arts schools	7	726	185	61	15	46.8	9.8
611610	Fine arts schools	7	726	185	61	15	46.8	9.8
6116101	Dance schools (including children's & professionals')	7	726	185	61	15	46.8	9.8
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
SANFORD, FL								
61	Educational services	7	D	D	D	c	D	D
611	Educational services	7	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	c	D	D
61151	Technical & trade schools	3	D	D	D	c	D	D
611512	Flight training	3	D	D	D	c	D	D
6116	Other schools & instruction	3	1 451	610	144	39	D	—
SANIBEL, FL								
61	Educational services	1	D	D	D	a	D	D
SARASOTA, FL								
61	Educational services	15	4 269	1 339	299	69	22.8	10.4
611	Educational services	15	4 269	1 339	299	69	22.8	10.4
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	8	1 766	566	131	52	17.3	25.0
SATELLITE BEACH, FL								
61	Educational services	4	2 263	1 011	190	24	8.6	18.8
611	Educational services	4	2 263	1 011	190	24	8.6	18.8
SEBASTIAN, FL								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
SEMINOLE, FL								
61	Educational services	4	356	63	16	12	100.0	—
611	Educational services	4	356	63	16	12	100.0	—
SOUTH DAYTONA, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SOUTH MIAMI, FL								
61	Educational services	15	3 673	1 257	350	97	22.3	5.1
611	Educational services	15	3 673	1 257	350	97	22.3	5.1
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	11	2 226	814	212	52	36.8	1.8
SOUTH PASADENA, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
STUART, FL								
61	Educational services	6	779	163	44	19	63.2	9.2
611	Educational services	6	779	163	44	19	63.2	9.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SUNRISE, FL								
61	Educational services	13	2 525	623	136	41	60.4	19.8
611	Educational services	13	2 525	623	136	41	60.4	19.8
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	5	961	246	49	17	62.1	—
611610	Fine arts schools	5	961	246	49	17	62.1	—
6116101	Dance schools (including children's & professionals')	5	961	246	49	17	62.1	—
SURFSIDE, FL								
61	Educational services	1	D	D	D	a	D	D
SWEETWATER, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
TALLAHASSEE, FL								
61	Educational services	47	17 622	4 777	1 119	289	36.8	5.4
611	Educational services	47	17 622	4 777	1 119	289	36.8	5.4
6115	Technical & trade schools	8	2 062	544	120	40	66.2	1.1
61151	Technical & trade schools	8	2 062	544	120	40	66.2	1.1
611511	Cosmetology & barber schools	4	388	139	29	13	34.8	5.9
6116	Other schools & instruction	28	12 069	3 206	754	194	23.3	7.0
61161	Fine arts schools	11	1 518	459	114	48	57.1	.7
611610	Fine arts schools	11	1 518	459	114	48	57.1	.7
6116101	Dance schools (including children's & professionals')	6	884	341	83	32	27.6	—
61162	Sports & recreation instruction	10	1 903	476	105	55	74.4	7.6
611620	Sports & recreation instruction	10	1 903	476	105	55	74.4	7.6
61169	All other schools & instruction	7	8 648	2 271	535	91	6.2	7.9
611691	Exam preparation & tutoring	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	5	D	D	D	b	D	D
TAMARAC, FL								
61	Educational services	8	3 437	782	192	21	17.0	69.4
611	Educational services	8	3 437	782	192	21	17.0	69.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
TAMPA, FL								
61	Educational services	59	37 429	13 128	3 257	630	9.1	1.3
611	Educational services	59	37 429	13 128	3 257	630	9.1	1.3
6114	Business schools, & computer & management training	10	6 638	2 151	521	59	5.5	6.1
61142	Computer training	4	5 060	1 538	358	30	—	1.7
611420	Computer training	4	5 060	1 538	358	30	—	1.7
6115	Technical & trade schools	13	D	D	D	e	D	D
61151	Technical & trade schools	13	D	D	D	e	D	D
611511	Cosmetology & barber schools	5	1 300	426	101	28	13.9	—
611519	Other trade & technical schools	8	D	D	D	e	D	D
6116	Other schools & instruction	32	11 068	3 637	833	250	14.1	.9
61161	Fine arts schools	9	4 429	1 282	263	53	4.1	.8
611610	Fine arts schools	9	4 429	1 282	263	53	4.1	.8
6116101	Dance schools (including children's & professionals')	7	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	10	D	D	D	c	D	D
TARPON SPRINGS, FL								
61	Educational services	5	1 908	430	65	8	78.0	—
611	Educational services	5	1 908	430	65	8	78.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
TAVARES, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
TEMPLE TERRACE, FL								
61	Educational services	4	758	204	54	25	78.9	—
611	Educational services	4	758	204	54	25	78.9	—
6116	Other schools & instruction	4	758	204	54	25	78.9	—
TEQUESTA, FL								
61	Educational services	3	409	77	20	4	D	—
611	Educational services	3	409	77	20	4	D	—
TITUSVILLE, FL								
61	Educational services	8	2 175	818	210	48	12.6	—
611	Educational services	8	2 175	818	210	48	12.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
VENICE, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
VERO BEACH, FL								
61	Educational services	11	15 957	5 255	1 244	242	9.4	2.0
611	Educational services	11	15 957	5 255	1 244	242	9.4	2.0
6115	Technical & trade schools	5	D	D	D	c	D	D
61151	Technical & trade schools	5	D	D	D	c	D	D
611512	Flight training	4	D	D	D	c	D	D
WAUCHULA, FL								
61	Educational services	1	D	D	D	a	D	D
WELLINGTON, FL *								
61	Educational services	10	1 290	347	94	30	57.2	5.6
611	Educational services	10	1 290	347	94	30	57.2	5.6
6116	Other schools & instruction	8	D	D	D	b	D	D
WEST MELBOURNE, FL								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WESTON, FL *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WEST PALM BEACH, FL								
61	Educational services	16	5 133	1 964	538	105	55.6	2.9
611	Educational services	16	5 133	1 964	538	105	55.6	2.9
6115	Technical & trade schools	3	774	191	35	11	D	—
61151	Technical & trade schools	3	774	191	35	11	D	—
6116	Other schools & instruction	8	2 674	632	121	21	68.3	5.5
61169	All other schools & instruction	2	D	D	D	a	D	D
WILTON MANORS, FL								
61	Educational services	5	1 061	173	34	21	100.0	—
611	Educational services	5	1 061	173	34	21	100.0	—
WINTER GARDEN, FL								
61	Educational services	1	D	D	D	a	D	D
WINTER HAVEN, FL								
61	Educational services	5	877	262	56	34	99.1	.9
611	Educational services	5	877	262	56	34	99.1	.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WINTER PARK, FL								
61	Educational services	14	4 456	1 679	317	96	43.8	1.9
611	Educational services	14	4 456	1 679	317	96	43.8	1.9
6115	Technical & trade schools	4	1 600	653	108	27	34.5	—
61151	Technical & trade schools	4	1 600	653	108	27	34.5	—
6116	Other schools & instruction	7	2 309	866	170	49	40.5	—
61169	All other schools & instruction	3	D	D	D	b	D	D
WINTER SPRINGS, FL								
61	Educational services	1	D	D	D	a	D	D
ZEPHYRHILLS, FL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ALACHUA COUNTY, FL								
61	Educational services	5	1 649	337	55	8	90.7	1.5
611	Educational services	5	1 649	337	55	8	90.7	1.5
BALANCE OF BAY COUNTY, FL								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611512	Flight training	1	D	D	D	a	D	D
BALANCE OF BREVARD COUNTY, FL								
61	Educational services	22	3 593	1 092	282	74	32.5	53.5
611	Educational services	22	3 593	1 092	282	74	32.5	53.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61161	Fine arts schools	5	817	272	106	32	8.2	53.4
611610	Fine arts schools	5	817	272	106	32	8.2	53.4
6116101	Dance schools (including children's & professionals')	5	817	272	106	32	8.2	53.4

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							From administrative records ¹	Estimated ²
BALANCE OF BROWARD COUNTY, FL								
61	Educational services	26	D	D	D	c	D	D
611	Educational services	26	D	D	D	c	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	12	7 641	2 181	508	72	13.1	17.0
61162	Sports & recreation instruction	6	D	D	D	a	D	D
611620	Sports & recreation instruction	6	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D
BALANCE OF CHARLOTTE COUNTY, FL								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF CITRUS COUNTY, FL								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, FL								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BALANCE OF COLLIER COUNTY, FL								
61	Educational services	11	1 495	272	67	16	7.9	46.0
611	Educational services	11	1 495	272	67	16	7.9	46.0
6116	Other schools & instruction	7	1 381	253	63	14	4.9	45.9
61162	Sports & recreation instruction	4	1 258	237	61	11	—	50.4
611620	Sports & recreation instruction	4	1 258	237	61	11	—	50.4
BALANCE OF COLUMBIA COUNTY, FL								
61	Educational services	4	D	D	D	a	D	D
BALANCE OF DADE COUNTY, FL								
61	Educational services	136	110 944	29 417	7 097	1 058	13.8	2.6
611	Educational services	136	110 944	29 417	7 097	1 058	13.8	2.6
6114	Business schools, & computer & management training	25	12 268	5 250	882	179	24.6	6.7
61142	Computer training	11	5 083	2 012	402	76	16.0	4.7
611420	Computer training	11	5 083	2 012	402	76	16.0	4.7
61143	Professional & management development training	10	5 776	2 574	241	48	38.2	2.6
611430	Professional & management development training	10	5 776	2 574	241	48	38.2	2.6
6115	Technical & trade schools	23	79 702	17 990	4 695	524	4.9	.1
61151	Technical & trade schools	23	79 702	17 990	4 695	524	4.9	.1
611511	Cosmetology & barber schools	3	272	65	20	6	100.0	—
611512	Flight training	8	D	D	D	e	D	D
611519	Other trade & technical schools	11	D	D	D	c	D	D
6116	Other schools & instruction	70	14 516	5 023	1 187	280	36.3	10.5
61161	Fine arts schools	22	3 011	654	154	62	33.5	15.8
611610	Fine arts schools	22	3 011	654	154	62	33.5	15.8
6116101	Dance schools (including children's & professionals)	17	2 520	554	134	53	20.5	18.8
61162	Sports & recreation instruction	17	2 376	600	89	27	81.4	15.2
611620	Sports & recreation instruction	17	2 376	600	89	27	81.4	15.2
61169	All other schools & instruction	28	8 522	3 615	902	185	20.2	8.0
611691	Exam preparation & tutoring	13	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	c	D	D
6117	Educational support services	18	4 458	1 154	333	75	71.5	10.1
61171	Educational support services	18	4 458	1 154	333	75	71.5	10.1
611710	Educational support services	18	4 458	1 154	333	75	71.5	10.1
BALANCE OF ESCAMBIA COUNTY, FL								
61	Educational services	15	2 777	1 108	273	63	35.8	13.5
611	Educational services	15	2 777	1 108	273	63	35.8	13.5
6115	Technical & trade schools	3	984	586	144	24	—	—
61151	Technical & trade schools	3	984	586	144	24	—	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF FLAGLER COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF GADSDEN COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF GILCHRIST COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF HERNANDO COUNTY, FL								
61	Educational services	4	433	74	19	11	42.5	57.5
611	Educational services	4	433	74	19	11	42.5	57.5
BALANCE OF HILLSBOROUGH COUNTY, FL								
61	Educational services	85	D	D	D	g	D	D
611	Educational services	85	D	D	D	g	D	D
6114	Business schools, & computer & management training	14	D	D	D	c	D	D
61143	Professional & management development training	4	D	D	D	c	D	D
611430	Professional & management development training	4	D	D	D	c	D	D
6115	Technical & trade schools	7	D	D	D	e	D	D
61151	Technical & trade schools	7	D	D	D	e	D	D
611512	Flight training	1	D	D	D	e	D	D
611519	Other trade & technical schools	3	D	D	D	a	D	D
6116	Other schools & instruction	52	D	D	D	c	D	D
61161	Fine arts schools	16	D	D	D	b	D	D
611610	Fine arts schools	16	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	14	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	b	D	D
61162	Sports & recreation instruction	18	D	D	D	b	D	D
611620	Sports & recreation instruction	18	D	D	D	b	D	D
61169	All other schools & instruction	18	3 891	1 189	281	96	41.7	27.8
611691	Exam preparation & tutoring	6	D	D	D	b	D	D
6117	Educational support services	12	D	D	D	e	D	D
61171	Educational support services	12	D	D	D	e	D	D
611710	Educational support services	12	D	D	D	e	D	D
BALANCE OF INDIAN RIVER COUNTY, FL								
61	Educational services	7	D	D	D	a	D	D
611	Educational services	7	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LAFAYETTE COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LAKE COUNTY, FL								
61	Educational services	8	1 225	245	29	10	79.3	20.7
611	Educational services	8	1 225	245	29	10	79.3	20.7
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
BALANCE OF LEE COUNTY, FL								
61	Educational services	24	D	D	D	b	D	D
611	Educational services	24	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
61162	Sports & recreation instruction	9	D	D	D	a	D	D
611620	Sports & recreation instruction	9	D	D	D	a	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF LEON COUNTY, FL								
61	Educational services	11	651	97	32	16	100.0	—
611	Educational services	11	651	97	32	16	100.0	—
BALANCE OF LEVY COUNTY, FL								
61	Educational services	3	253	82	12	5	100.0	—
611	Educational services	3	253	82	12	5	100.0	—
BALANCE OF MANATEE COUNTY, FL								
61	Educational services	18	D	D	D	e	D	D
611	Educational services	18	D	D	D	e	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	e	D	D
61162	Sports & recreation instruction	6	D	D	D	e	D	D
611620	Sports & recreation instruction	6	D	D	D	e	D	D
BALANCE OF MARION COUNTY, FL								
61	Educational services	4	276	49	7	5	100.0	—
611	Educational services	4	276	49	7	5	100.0	—
BALANCE OF MARTIN COUNTY, FL								
61	Educational services	12	1 564	505	86	15	44.8	37.6
611	Educational services	12	1 564	505	86	15	44.8	37.6
6116	Other schools & instruction	6	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, FL								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
BALANCE OF NASSAU COUNTY, FL								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BALANCE OF OKALOOSA COUNTY, FL								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
611691	Exam preparation & tutoring	1	D	D	D	b	D	D
BALANCE OF ORANGE COUNTY, FL								
61	Educational services	84	61 881	23 137	5 604	912	12.5	3.9
611	Educational services	84	61 881	23 137	5 604	912	12.5	3.9
6114	Business schools, & computer & management training	16	D	D	D	e	D	D
61142	Computer training	6	D	D	D	b	D	D
611420	Computer training	6	D	D	D	b	D	D
61143	Professional & management development training	10	D	D	D	e	D	D
611430	Professional & management development training	10	D	D	D	e	D	D
6115	Technical & trade schools	11	D	D	D	c	D	D
61151	Technical & trade schools	11	D	D	D	c	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	52	D	D	D	e	D	D
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
61162	Sports & recreation instruction	23	4 916	1 416	318	83	59.7	28.0
611620	Sports & recreation instruction	23	4 916	1 416	318	83	59.7	28.0
61169	All other schools & instruction	16	D	D	D	c	D	D
611692	Automobile driving schools	3	D	D	D	b	D	D
BALANCE OF OSCEOLA COUNTY, FL								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PALM BEACH COUNTY, FL								
61	Educational services	62	22 181	5 960	1 367	426	25.6	15.5
611	Educational services	62	22 181	5 960	1 367	426	25.6	15.5
6115	Technical & trade schools	19	13 694	3 832	959	179	10.4	12.6
61151	Technical & trade schools	19	13 694	3 832	959	179	10.4	12.6
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611512	Flight training	6	9 430	2 139	521	72	12.3	4.7
6116	Other schools & instruction	30	D	D	D	c	D	D
61161	Fine arts schools	8	1 477	242	70	24	87.5	12.5
611610	Fine arts schools	8	1 477	242	70	24	87.5	12.5
6116101	Dance schools (including children's & professionals')	8	1 477	242	70	24	87.5	12.5
61162	Sports & recreation instruction	15	D	D	D	c	D	D
611620	Sports & recreation instruction	15	D	D	D	c	D	D
61169	All other schools & instruction	7	1 910	363	74	24	23.6	41.5
BALANCE OF PASCO COUNTY, FL								
61	Educational services	10	7 401	2 105	478	106	24.4	4.9
611	Educational services	10	7 401	2 105	478	106	24.4	4.9
6116	Other schools & instruction	7	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
BALANCE OF PINELLAS COUNTY, FL								
61	Educational services	45	14 730	6 613	1 394	259	24.2	4.6
611	Educational services	45	14 730	6 613	1 394	259	24.2	4.6
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
6116	Other schools & instruction	28	D	D	D	c	D	D
61161	Fine arts schools	7	1 174	467	121	48	29.9	—
611610	Fine arts schools	7	1 174	467	121	48	29.9	—
6116101	Dance schools (including children's & professionals')	7	1 174	467	121	48	29.9	—
61169	All other schools & instruction	11	D	D	D	c	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
BALANCE OF POLK COUNTY, FL								
61	Educational services	20	D	D	D	b	D	D
611	Educational services	20	D	D	D	b	D	D
6115	Technical & trade schools	4	1 037	274	70	23	53.9	9.5
61151	Technical & trade schools	4	1 037	274	70	23	53.9	9.5
6116	Other schools & instruction	14	D	D	D	b	D	D
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
BALANCE OF PUTNAM COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ST. JOHNS COUNTY, FL								
61	Educational services	6	3 208	749	130	22	44.0	—
611	Educational services	6	3 208	749	130	22	44.0	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
BALANCE OF ST. LUCIE COUNTY, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF SANTA ROSA COUNTY, FL								
61	Educational services	8	D	D	D	a	D	D
611	Educational services	8	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SARASOTA COUNTY, FL								
61	Educational services	39	D	D	D	c	D	D
611	Educational services	39	D	D	D	c	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61161	Fine arts schools	4	1 990	373	113	39	—	6.1
611610	Fine arts schools	4	1 990	373	113	39	—	6.1
6116101	Dance schools (including children's & professionals')	4	1 990	373	113	39	—	6.1
61169	All other schools & instruction	9	D	D	D	b	D	D
BALANCE OF SEMINOLE COUNTY, FL								
61	Educational services	27	D	D	D	e	D	D
611	Educational services	27	D	D	D	e	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61169	All other schools & instruction	11	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	D	D	D	c	D	D
BALANCE OF SUMTER COUNTY, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF SUWANNEE COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF VOLUSIA COUNTY, FL								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	7	864	174	32	16	93.9	6.1
BALANCE OF WAKULLA COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

FLORIDA

Atlantic Beach. See “Jacksonville (consolidated city).”

Aventura was incorporated in November 1995.

De Bary was incorporated in December 1993.

Deltona was incorporated in December 1995.

Jacksonville Beach. See “Jacksonville (consolidated city).”

Jacksonville (balance). See “Jacksonville (consolidated city).”

Jacksonville (consolidated city) is coextensive with Duval County. It includes Atlantic Beach, Jacksonville

Beach, and Neptune Beach, which are tabulated separately. “Jacksonville (balance),” which is a place equivalent, includes Baldwin, which is not populous enough for separate tabulation.

Longboat Key is in Manatee and Sarasota Counties.

Neptune Beach. See “Jacksonville (consolidated city).”

Pinecrest was incorporated in March 1996.

St. Pete Beach name was changed from St. Petersburg Beach in April 1994.

Wellington was incorporated in December 1995.

Weston was incorporated in September 1996.

Appendix E. Metropolitan Areas

FLORIDA

Daytona Beach, FL MSA

Flagler County, FL

Volusia County, FL

Fort Lauderdale, FL PMSA

Broward County, FL

Fort Myers—Cape Coral, FL MSA

Lee County, FL

Fort Pierce—Port St. Lucie, FL MSA

Martin County, FL

St. Lucie County, FL

Fort Walton Beach, FL MSA

Okaloosa County, FL

Gainesville, FL MSA

Alachua County, FL

Jacksonville, FL MSA

Clay County, FL

Duval County, FL

Nassau County, FL

St. Johns County, FL

Lakeland—Winter Haven, FL MSA

Polk County, FL

Melbourne—Titusville—Palm Bay, FL MSA

Brevard County, FL

Miami—Fort Lauderdale, FL CMSA

Fort Lauderdale, FL PMSA

Broward County, FL

Miami, FL PMSA

Dade County, FL

Miami, FL PMSA

Dade County, FL

Naples, FL MSA

Collier County, FL

Ocala, FL MSA

Marion County, FL

Orlando, FL MSA

Lake County, FL

Orange County, FL

Osceola County, FL

Seminole County, FL

Panama City, FL MSA

Bay County, FL

Pensacola, FL MSA

Escambia County, FL

Santa Rosa County, FL

Punta Gorda, FL MSA

Charlotte County, FL

Sarasota—Bradenton, FL MSA

Manatee County, FL

Sarasota County, FL

Tallahassee, FL MSA

Gadsden County, FL

Leon County, FL

Tampa—St. Petersburg—Clearwater, FL MSA

Hernando County, FL

Hillsborough County, FL

Pasco County, FL

Pinellas County, FL

West Palm Beach—Boca Raton, FL MSA

Palm Beach County, FL

Georgia

1997

Issued August 1999

EC97S61A-GA

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Georgia 1997

Issued August 1999

EC97S61A-GA

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
GEORGIA									
61	Educational services	920	413 395	129 930	30 094	5 755	22.4	11.9	
611	Educational services	920	413 395	129 930	30 094	5 755	22.4	11.9	
6114	Business schools, & computer & management training	209	140 236	54 442	12 614	1 469	16.9	9.8	
61141	Business & secretarial schools	12	9 347	3 327	813	181	1.8	18.6	
611410	Business & secretarial schools	12	9 347	3 327	813	181	1.8	18.6	
61142	Computer training	109	84 408	32 425	8 318	965	16.1	12.4	
611420	Computer training	109	84 408	32 425	8 318	965	16.1	12.4	
61143	Professional & management development training	88	46 481	18 690	3 483	323	21.3	3.4	
611430	Professional & management development training	88	46 481	18 690	3 483	323	21.3	3.4	
6115	Technical & trade schools	129	136 990	34 138	8 052	1 305	12.4	9.7	
61151	Technical & trade schools	129	136 990	34 138	8 052	1 305	12.4	9.7	
611511	Cosmetology & barber schools	41	7 129	2 747	667	160	29.3	6.6	
611512	Flight training	22	47 647	9 185	2 196	293	14.6	5.4	
611513	Apprenticeship training	4	1 410	360	66	5	5.1	31.8	
611519	Other trade & technical schools	62	80 804	21 846	5 123	847	9.7	12.1	
6116	Other schools & instruction	512	104 537	30 898	7 065	2 649	41.0	14.3	
61161	Fine arts schools	181	24 449	7 142	1 734	827	38.7	19.2	
611610	Fine arts schools	181	24 449	7 142	1 734	827	38.7	19.2	
6116101	Dance schools (including children's & professionals)	153	18 456	5 369	1 304	696	37.4	7.2	
6116102	Art, drama, & music schools	28	5 993	1 773	430	131	42.9	56.0	
61162	Sports & recreation instruction	146	30 535	7 529	1 648	700	56.4	12.5	
611620	Sports & recreation instruction	146	30 535	7 529	1 648	700	56.4	12.5	
61163	Language schools	9	4 824	2 062	272	125	17.4	1.7	
611630	Language schools	9	4 824	2 062	272	125	17.4	1.7	
61169	All other schools & instruction	176	44 729	14 165	3 411	997	34.2	14.2	
611691	Exam preparation & tutoring	54	13 353	4 155	947	396	42.5	23.9	
611692	Automobile driving schools	57	8 393	2 960	652	189	44.8	14.2	
611699	All other miscellaneous schools & instruction	65	22 983	7 050	1 812	412	25.6	8.5	
6117	Educational support services	70	31 632	10 452	2 363	332	29.0	23.1	
61171	Educational support services	70	31 632	10 452	2 363	332	29.0	23.1	
611710	Educational support services	70	31 632	10 452	2 363	332	29.0	23.1	

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
GEORGIA									
61	Educational services	124	74 379	71 299	25 595	6 208	1 376	16.7	11.0
611	Educational services	124	74 379	71 299	25 595	6 208	1 376	16.7	11.0
6114	Business schools, & computer & management training	10	14 677	12 999	2 576	605	78	7.2	1.0
61143	Professional & management development training	10	14 677	12 999	2 576	605	78	7.2	1.0
611430	Professional & management development training	10	14 677	12 999	2 576	605	78	7.2	1.0
6115	Technical & trade schools	22	21 652	21 441	9 702	2 406	584	24.0	3.7
61151	Technical & trade schools	22	21 652	21 441	9 702	2 406	584	24.0	3.7
611512	Flight training	2	D	D	D	D	b	D	D
611513	Apprenticeship training	13	D	D	D	D	c	D	D
611519	Other trade & technical schools	7	17 176	17 155	7 488	1 884	413	12.6	2.8
6116	Other schools & instruction	76	27 696	24 967	9 993	2 371	614	13.0	15.4
61161	Fine arts schools	17	5 711	5 487	1 655	415	159	20.6	36.2
611610	Fine arts schools	17	5 711	5 487	1 655	415	159	20.6	36.2
6116101	Dance schools (including children's & professionals)	5	317	322	102	27	13	25.2	39.4
6116102	Art, drama, & music schools	12	5 394	5 165	1 553	388	146	20.3	36.0
61162	Sports & recreation instruction	7	1 415	1 421	531	132	60	49.4	—
611620	Sports & recreation instruction	7	1 415	1 421	531	132	60	49.4	—
61163	Language schools	4	1 277	1 230	558	134	75	—	17.1
611630	Language schools	4	1 277	1 230	558	134	75	—	17.1
61169	All other schools & instruction	48	19 293	16 829	7 249	1 690	320	9.0	10.2
611691	Exam preparation & tutoring	8	489	466	170	37	15	55.0	43.8
611692	Automobile driving schools	2	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	38	D	D	D	D	e	D	D
6117	Educational support services	16	10 354	11 892	3 324	826	100	24.3	28.6
61171	Educational support services	16	10 354	11 892	3 324	826	100	24.3	28.6
611710	Educational support services	16	10 354	11 892	3 324	826	100	24.3	28.6

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBANY, GA MSA								
61	Educational services	7	735	193	49	19	40.7	25.7
611	Educational services	7	735	193	49	19	40.7	25.7
ATHENS, GA MSA								
61	Educational services	25	12 580	5 560	902	134	10.1	3.6
611	Educational services	25	12 580	5 560	902	134	10.1	3.6
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	15	D	D	D	b	D	D
61162	Sports & recreation instruction	7	1 400	376	103	47	32.0	21.9
611620	Sports & recreation instruction	7	1 400	376	103	47	32.0	21.9
ATLANTA, GA MSA								
61	Educational services	641	313 756	105 637	24 714	4 489	23.1	13.1
611	Educational services	641	313 756	105 637	24 714	4 489	23.1	13.1
6114	Business schools, & computer & management training	175	123 809	47 371	11 376	1 292	15.7	10.9
61141	Business & secretarial schools	7	7 269	2 559	613	136	—	23.4
611410	Business & secretarial schools	7	7 269	2 559	613	136	—	23.4
61142	Computer training	96	81 159	31 303	8 067	889	13.5	12.6
611420	Computer training	96	81 159	31 303	8 067	889	13.5	12.6
61143	Professional & management development training	72	35 381	13 509	2 696	267	24.0	4.5
611430	Professional & management development training	72	35 381	13 509	2 696	267	24.0	4.5
6115	Technical & trade schools	81	77 194	23 082	5 317	939	18.6	10.4
61151	Technical & trade schools	81	77 194	23 082	5 317	939	18.6	10.4
611511	Cosmetology & barber schools	21	D	D	D	c	D	D
611512	Flight training	13	D	D	D	c	D	D
611519	Other trade & technical schools	44	55 673	16 798	3 878	662	12.6	8.5
6116	Other schools & instruction	328	83 885	25 599	5 807	1 958	36.3	14.7
61161	Fine arts schools	101	17 982	5 503	1 336	558	30.9	23.6
611610	Fine arts schools	101	17 982	5 503	1 336	558	30.9	23.6
6116101	Dance schools (including children's & professionals)	83	12 423	3 873	932	452	26.8	7.8
6116102	Art, drama, & music schools	18	5 559	1 630	404	106	40.0	58.9
61162	Sports & recreation instruction	96	23 762	6 002	1 312	508	54.8	12.0
611620	Sports & recreation instruction	96	23 762	6 002	1 312	508	54.8	12.0
61163	Language schools	7	D	D	D	c	D	D
611630	Language schools	7	D	D	D	c	D	D
61169	All other schools & instruction	124	D	D	D	f	D	D
611691	Exam preparation & tutoring	41	11 676	3 585	801	288	38.8	27.4
611692	Automobile driving schools	38	6 166	2 446	527	145	34.0	12.7
611699	All other miscellaneous schools & instruction	45	D	D	D	e	D	D
6117	Educational support services	57	28 868	9 585	2 214	300	28.0	25.0
61171	Educational support services	57	28 868	9 585	2 214	300	28.0	25.0
611710	Educational support services	57	28 868	9 585	2 214	300	28.0	25.0
AUGUSTA-AIKEN, GA-SC MSA								
61	Educational services	51	28 870	6 944	1 829	417	14.2	3.3
611	Educational services	51	28 870	6 944	1 829	417	14.2	3.3
6115	Technical & trade schools	11	D	D	D	c	D	D
61151	Technical & trade schools	11	D	D	D	c	D	D
611511	Cosmetology & barber schools	7	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	c	D	D
6116	Other schools & instruction	31	4 689	1 351	360	200	61.9	16.1
61161	Fine arts schools	14	1 584	469	117	74	35.2	—
611610	Fine arts schools	14	1 584	469	117	74	35.2	—
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	10	1 677	464	120	76	59.9	40.1
611620	Sports & recreation instruction	10	1 677	464	120	76	59.9	40.1
61169	All other schools & instruction	7	1 428	418	123	50	93.7	5.9
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHATTANOOGA, TN—GA MSA								
61	Educational services	47	10 694	3 742	967	278	56.9	5.3
611	Educational services	47	10 694	3 742	967	278	56.9	5.3
6115	Technical & trade schools	8	2 501	795	165	51	92.9	—
61151	Technical & trade schools	8	2 501	795	165	51	92.9	—
611511	Cosmetology & barber schools	4	425	179	49	16	58.1	—
6116	Other schools & instruction	26	5 587	1 835	437	161	56.9	10.1
61161	Fine arts schools	7	1 270	410	109	36	9.1	19.4
611610	Fine arts schools	7	1 270	410	109	36	9.1	19.4
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	9	1 951	470	80	43	59.0	6.6
611620	Sports & recreation instruction	9	1 951	470	80	43	59.0	6.6
61169	All other schools & instruction	9	D	D	D	b	D	D
COLUMBUS, GA—AL MSA								
61	Educational services	26	3 050	834	241	88	29.1	45.8
611	Educational services	26	3 050	834	241	88	29.1	45.8
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	18	2 253	519	158	65	39.4	45.8
61169	All other schools & instruction	6	1 025	335	117	39	28.9	71.1
MACON, GA MSA								
61	Educational services	40	5 682	1 677	394	137	43.2	5.2
611	Educational services	40	5 682	1 677	394	137	43.2	5.2
6115	Technical & trade schools	7	2 578	825	232	38	24.0	—
61151	Technical & trade schools	7	2 578	825	232	38	24.0	—
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	27	2 609	666	136	83	62.1	10.1
61169	All other schools & instruction	9	1 168	307	60	33	52.3	16.0
SAVANNAH, GA MSA								
61	Educational services	26	D	D	D	c	D	D
611	Educational services	26	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	c	D	D
61151	Technical & trade schools	5	D	D	D	c	D	D
611512	Flight training	3	D	D	D	c	D	D
611519	Other trade & technical schools	1	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
AREA OUTSIDE GEORGIA METROPOLITAN AREAS								
61	Educational services	124	D	D	D	e	D	D
611	Educational services	124	D	D	D	e	D	D
6115	Technical & trade schools	19	D	D	D	b	D	D
61151	Technical & trade schools	19	D	D	D	b	D	D
611511	Cosmetology & barber schools	8	D	D	D	a	D	D
6116	Other schools & instruction	87	D	D	D	e	D	D
61161	Fine arts schools	45	3 249	760	190	125	76.1	8.1
611610	Fine arts schools	45	3 249	760	190	125	76.1	8.1
6116101	Dance schools (including children's & professionals)	41	3 061	688	180	116	76.9	6.3
61162	Sports & recreation instruction	21	D	D	D	b	D	D
611620	Sports & recreation instruction	21	D	D	D	b	D	D
61169	All other schools & instruction	19	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALBANY, GA MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
ATHENS, GA MSA									
61	Educational services	6	966	874	319	75	19	9.4	90.6
611	Educational services	6	966	874	319	75	19	9.4	90.6
ATLANTA, GA MSA									
61	Educational services	77	50 235	47 229	14 620	3 521	814	22.2	10.2
611	Educational services	77	50 235	47 229	14 620	3 521	814	22.2	10.2
6114	Business schools, & computer & management training ..	9	D	D	D	D	b	D	D
61143	Professional & management development training	9	D	D	D	D	b	D	D
611430	Professional & management development training ..	9	D	D	D	D	b	D	D
6115	Technical & trade schools	13	D	D	D	D	e	D	D
61151	Technical & trade schools	13	D	D	D	D	e	D	D
611513	Apprenticeship training	9	D	D	D	D	c	D	D
6116	Other schools & instruction	44	20 074	17 283	6 525	1 557	393	12.8	14.6
61161	Fine arts schools	10	4 548	4 363	1 303	332	128	12.9	32.8
611610	Fine arts schools	10	4 548	4 363	1 303	332	128	12.9	32.8
6116102	Art, drama, & music schools	6	D	D	D	D	c	D	D
61169	All other schools & instruction	27	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	22	13 295	10 842	4 305	1 013	139	9.2	8.7
6117	Educational support services	11	8 946	10 648	3 033	753	75	27.1	18.3
61171	Educational support services	11	8 946	10 648	3 033	753	75	27.1	18.3
611710	Educational support services	11	8 946	10 648	3 033	753	75	27.1	18.3
AUGUSTA-AIKEN, GA-SC MSA									
61	Educational services	4	779	720	246	54	24	-	100.0
611	Educational services	4	779	720	246	54	24	-	100.0
6116	Other schools & instruction	3	D	D	D	D	b	D	D
CHATTANOOGA, TN-GA MSA									
61	Educational services	12	10 169	9 862	4 847	1 205	253	14.0	.5
611	Educational services	12	10 169	9 862	4 847	1 205	253	14.0	.5
6115	Technical & trade schools	4	D	D	D	D	c	D	D
61151	Technical & trade schools	4	D	D	D	D	c	D	D
611519	Other trade & technical schools	1	D	D	D	D	c	D	D
6116	Other schools & instruction	6	2 012	1 701	1 039	255	52	23.5	2.7
61169	All other schools & instruction	4	D	D	D	D	b	D	D
COLUMBUS, GA-AL MSA									
61	Educational services	3	D	D	D	D	a	D	D
MACON, GA MSA									
61	Educational services	3	261	259	41	6	3	D	8.0
611	Educational services	3	261	259	41	6	3	D	8.0
SAVANNAH, GA MSA									
61	Educational services	5	370	315	130	27	11	35.4	64.6
611	Educational services	5	370	315	130	27	11	35.4	64.6
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
AREA OUTSIDE GEORGIA METROPOLITAN AREAS									
61	Educational services	25	D	D	D	D	e	D	D
611	Educational services	25	D	D	D	D	e	D	D
6115	Technical & trade schools	2	D	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	D	c	D	D
611519	Other trade & technical schools	2	D	D	D	D	c	D	D
6116	Other schools & instruction	22	D	D	D	D	c	D	D
61169	All other schools & instruction	17	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	14	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALDWIN COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BARROW COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
BARTOW COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
BEN HILL COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BERRIEN COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BIBB COUNTY, GA								
61	Educational services	25	3 180	882	214	91	55.2	3.5
611	Educational services	25	3 180	882	214	91	55.2	3.5
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	16	D	D	D	b	D	D
BULLOCH COUNTY, GA								
61	Educational services	5	179	28	6	12	100.0	-
BUTTS COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CAMDEN COUNTY, GA								
61	Educational services	5	630	177	32	17	8.9	-
611	Educational services	5	630	177	32	17	8.9	-
CANDLER COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CARROLL COUNTY, GA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
CATOOSA COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CHATHAM COUNTY, GA								
61	Educational services	26	D	D	D	c	D	D
611	Educational services	26	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	c	D	D
61151	Technical & trade schools	5	D	D	D	c	D	D
611512	Flight training	3	D	D	D	c	D	D
611519	Other trade & technical schools	1	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
CHATTAHOOCHEE COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHEROKEE COUNTY, GA								
61	Educational services	22	4 373	1 457	316	101	43.2	19.4
611	Educational services	22	4 373	1 457	316	101	43.2	19.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	13	2 698	1 083	227	92	39.4	—
61169	All other schools & instruction	4	1 431	684	145	40	40.0	—
CLARKE COUNTY, GA								
61	Educational services	18	11 654	5 347	853	120	7.4	1.3
611	Educational services	18	11 654	5 347	853	120	7.4	1.3
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
CLAYTON COUNTY, GA								
61	Educational services	23	10 259	3 029	707	159	9.9	2.8
611	Educational services	23	10 259	3 029	707	159	9.9	2.8
6115	Technical & trade schools	7	6 982	2 163	511	98	5.5	—
61151	Technical & trade schools	7	6 982	2 163	511	98	5.5	—
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
COBB COUNTY, GA								
61	Educational services	119	41 312	14 130	3 431	672	34.0	18.6
611	Educational services	119	41 312	14 130	3 431	672	34.0	18.6
6114	Business schools, & computer & management training	30	5 454	2 187	465	77	47.9	18.2
61142	Computer training	17	3 364	1 507	320	48	46.0	3.4
611420	Computer training	17	3 364	1 507	320	48	46.0	3.4
6115	Technical & trade schools	15	8 307	2 925	747	130	28.4	41.5
61151	Technical & trade schools	15	8 307	2 925	747	130	28.4	41.5
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	12	7 761	2 752	709	118	28.7	42.8
6116	Other schools & instruction	59	22 666	7 210	1 730	395	36.3	11.4
61161	Fine arts schools	19	4 946	1 898	452	138	14.7	42.5
611610	Fine arts schools	19	4 946	1 898	452	138	14.7	42.5
6116101	Dance schools (including children's & professionals)	15	D	D	D	c	D	D
6116102	Art, drama, & music schools	4	D	D	D	b	D	D
61162	Sports & recreation instruction	17	8 292	1 514	307	97	68.8	4.3
611620	Sports & recreation instruction	17	8 292	1 514	307	97	68.8	4.3
61169	All other schools & instruction	23	9 428	3 798	971	160	19.0	1.4
611691	Exam preparation & tutoring	8	1 740	735	165	42	77.0	1.7
611699	All other miscellaneous schools & instruction	7	7 135	2 908	769	103	3.6	—
6117	Educational support services	15	4 885	1 808	489	70	17.9	13.6
61171	Educational support services	15	4 885	1 808	489	70	17.9	13.6
611710	Educational support services	15	4 885	1 808	489	70	17.9	13.6
COFFEE COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
COLQUITT COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
COLUMBIA COUNTY, GA								
61	Educational services	15	D	D	D	c	D	D
611	Educational services	15	D	D	D	c	D	D
6116	Other schools & instruction	13	D	D	D	c	D	D
61161	Fine arts schools	8	1 068	338	86	54	32.9	—
611610	Fine arts schools	8	1 068	338	86	54	32.9	—
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
COOK COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COWETA COUNTY, GA								
61	Educational services	4	1 456	190	33	16	98.1	1.9
611	Educational services	4	1 456	190	33	16	98.1	1.9
CRISP COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DAWSON COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
DEKALB COUNTY, GA								
61	Educational services	118	66 389	23 976	5 823	988	15.6	11.3
611	Educational services	118	66 389	23 976	5 823	988	15.6	11.3
6114	Business schools, & computer & management training	33	44 011	16 639	3 985	492	7.5	8.9
61142	Computer training	14	28 340	10 604	2 436	327	4.8	12.2
611420	Computer training	14	28 340	10 604	2 436	327	4.8	12.2
61143	Professional & management development training	16	12 228	4 550	1 157	88	15.9	1.8
611430	Professional & management development training	16	12 228	4 550	1 157	88	15.9	1.8
6115	Technical & trade schools	19	8 903	3 680	974	191	17.4	11.8
61151	Technical & trade schools	19	8 903	3 680	974	191	17.4	11.8
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	51	11 832	3 192	766	281	39.5	14.8
61161	Fine arts schools	16	2 179	621	121	75	45.1	22.3
611610	Fine arts schools	16	2 179	621	121	75	45.1	22.3
6116101	Dance schools (including children's & professionals')	12	D	D	D	b	D	D
61162	Sports & recreation instruction	7	1 156	498	96	34	60.2	25.6
611620	Sports & recreation instruction	7	1 156	498	96	34	60.2	25.6
61169	All other schools & instruction	27	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
611692	Automobile driving schools	6	1 131	415	100	33	10.5	12.7
611699	All other miscellaneous schools & instruction	13	5 499	1 189	332	94	36.0	14.9
DODGE COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
DOUGHERTY COUNTY, GA								
61	Educational services	7	735	193	49	19	40.7	25.7
611	Educational services	7	735	193	49	19	40.7	25.7
DOUGLAS COUNTY, GA								
61	Educational services	5	909	294	68	22	28.1	-
611	Educational services	5	909	294	68	22	28.1	-
6116	Other schools & instruction	5	909	294	68	22	28.1	-
EARLY COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
EMANUEL COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
FANNIN COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
FAYETTE COUNTY, GA								
61	Educational services	13	2 350	758	163	89	66.7	3.9
611	Educational services	13	2 350	758	163	89	66.7	3.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	1 439	557	130	82	46.4	5.6

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FLOYD COUNTY, GA								
61	Educational services	5	850	208	47	15	100.0	—
611	Educational services	5	850	208	47	15	100.0	—
6116	Other schools & instruction	3	D	D	D	a	D	D
FORSYTH COUNTY, GA								
61	Educational services	13	3 139	974	227	66	24.5	53.8
611	Educational services	13	3 139	974	227	66	24.5	53.8
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	5	1 023	383	103	35	16.8	16.6
611610	Fine arts schools	5	1 023	383	103	35	16.8	16.6
6116101	Dance schools (including children's & professionals)	5	1 023	383	103	35	16.8	16.6
FULTON COUNTY, GA								
61	Educational services	182	114 515	43 581	10 526	1 463	19.3	16.4
611	Educational services	182	114 515	43 581	10 526	1 463	19.3	16.4
6114	Business schools, & computer & management training	68	56 787	23 303	6 047	534	13.9	9.8
61142	Computer training	39	37 808	15 593	4 759	389	9.3	13.5
611420	Computer training	39	37 808	15 593	4 759	389	9.3	13.5
61143	Professional & management development training	28	D	D	D	c	D	D
611430	Professional & management development training	28	D	D	D	c	D	D
6115	Technical & trade schools	20	21 863	8 580	1 869	317	33.4	13.8
61151	Technical & trade schools	20	21 863	8 580	1 869	317	33.4	13.8
611511	Cosmetology & barber schools	5	D	D	D	a	D	D
611512	Flight training	3	D	D	D	b	D	D
611519	Other trade & technical schools	12	14 895	7 061	1 574	265	15.7	6.7
6116	Other schools & instruction	77	20 493	6 151	1 302	442	25.0	21.7
61161	Fine arts schools	19	4 071	1 041	267	76	30.8	28.9
611610	Fine arts schools	19	4 071	1 041	267	76	30.8	28.9
6116101	Dance schools (including children's & professionals)	15	2 411	514	125	48	26.9	5.1
6116102	Art, drama, & music schools	4	1 660	527	142	28	36.5	63.5
61162	Sports & recreation instruction	19	2 573	725	172	58	58.1	34.5
611620	Sports & recreation instruction	19	2 573	725	172	58	58.1	34.5
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	34	D	D	D	c	D	D
611691	Exam preparation & tutoring	12	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	15	4 729	1 288	362	115	17.0	8.3
6117	Educational support services	17	15 372	5 547	1 308	170	11.7	37.7
61171	Educational support services	17	15 372	5 547	1 308	170	11.7	37.7
611710	Educational support services	17	15 372	5 547	1 308	170	11.7	37.7
GILMER COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
GLYNN COUNTY, GA								
61	Educational services	11	1 088	284	62	36	75.8	.6
611	Educational services	11	1 088	284	62	36	75.8	.6
GORDON COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
GRADY COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GWINNETT COUNTY, GA								
61	Educational services	103	61 065	14 923	2 882	745	21.0	6.6
611	Educational services	103	61 065	14 923	2 882	745	21.0	6.6
6114	Business schools, & computer & management training	27	10 928	3 741	562	106	31.0	6.3
61142	Computer training	15	8 795	3 042	415	88	29.0	7.7
611420	Computer training	15	8 795	3 042	415	88	29.0	7.7
6115	Technical & trade schools	9	D	D	D	c	D	D
61151	Technical & trade schools	9	D	D	D	c	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611519	Other trade & technical schools	4	D	D	D	c	D	D
6116	Other schools & instruction	64	17 576	5 309	1 150	453	35.8	16.1
61161	Fine arts schools	20	3 466	893	226	109	36.0	4.1
611610	Fine arts schools	20	3 466	893	226	109	36.0	4.1
6116101	Dance schools (including children's & professionals)	16	2 693	743	191	82	19.0	3.9
61162	Sports & recreation instruction	27	7 752	2 166	488	198	31.0	16.1
611620	Sports & recreation instruction	27	7 752	2 166	488	198	31.0	16.1
61169	All other schools & instruction	17	6 358	2 250	436	146	41.5	22.7
611691	Exam preparation & tutoring	7	2 651	906	175	89	29.1	54.4
611692	Automobile driving schools	7	1 827	782	160	36	64.4	—
6117	Educational support services	3	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	a	D	D
HABERSHAM COUNTY, GA								
61	Educational services	4	425	67	9	8	80.2	19.8
611	Educational services	4	425	67	9	8	80.2	19.8
HALL COUNTY, GA								
61	Educational services	18	2 693	974	235	60	58.4	—
611	Educational services	18	2 693	974	235	60	58.4	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	1 132	307	76	36	86.3	—
HENRY COUNTY, GA								
61	Educational services	6	1 141	522	133	39	36.5	—
611	Educational services	6	1 141	522	133	39	36.5	—
HOUSTON COUNTY, GA								
61	Educational services	13	D	D	D	b	D	D
611	Educational services	13	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
JENKINS COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
LAURENS COUNTY, GA								
61	Educational services	4	255	54	14	7	54.9	29.4
611	Educational services	4	255	54	14	7	54.9	29.4
LIBERTY COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
LOWNDES COUNTY, GA								
61	Educational services	8	1 003	324	83	25	76.6	—
611	Educational services	8	1 003	324	83	25	76.6	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LUMPKIN COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
MCDUFFIE COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MCINTOSH COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
MADISON COUNTY, GA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
MORGAN COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MURRAY COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
MUSCOGEE COUNTY, GA								
61	Educational services	20	D	D	D	b	D	D
611	Educational services	20	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	15	D	D	D	b	D	D
61169	All other schools & instruction	6	1 025	335	117	39	28.9	71.1
NEWTON COUNTY, GA								
61	Educational services	3	D	D	D	a	D	D
OCONEE COUNTY, GA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
PAULDING COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PEACH COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
PIERCE COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
PIKE COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
POLK COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
RICHMOND COUNTY, GA								
61	Educational services	18	20 902	3 882	954	185	4.8	1.5
611	Educational services	18	20 902	3 882	954	185	4.8	1.5
6115	Technical & trade schools	7	D	D	D	c	D	D
61151	Technical & trade schools	7	D	D	D	c	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROCKDALE COUNTY, GA								
61	Educational services	10	2 020	704	136	40	76.5	—
611	Educational services	10	2 020	704	136	40	76.5	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SPALDING COUNTY, GA								
61	Educational services	5	674	141	46	25	100.0	—
611	Educational services	5	674	141	46	25	100.0	—
STEPHENS COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
SUMTER COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
TIFT COUNTY, GA								
61	Educational services	3	700	167	54	15	D	—
611	Educational services	3	700	167	54	15	D	—
6116	Other schools & instruction	3	700	167	54	15	D	—
TOOMBS COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
TOWNS COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
TROUP COUNTY, GA								
61	Educational services	6	304	118	23	18	91.1	—
611	Educational services	6	304	118	23	18	91.1	—
TWIGGS COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
UNION COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
UPSON COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
WALTON COUNTY, GA								
61	Educational services	6	1 037	259	55	21	100.0	—
611	Educational services	6	1 037	259	55	21	100.0	—
6116	Other schools & instruction	5	D	D	D	b	D	D
WARE COUNTY, GA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WASHINGTON COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
WAYNE COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
WHITE COUNTY, GA								
61	Educational services	3	262	74	11	4	—	80.5
611	Educational services	3	262	74	11	4	—	80.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WHITFIELD COUNTY, GA								
61	Educational services	4	829	71	16	6	100.0	—
611	Educational services	4	829	71	16	6	100.0	—
WILKES COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ACWORTH, GA								
61	Educational services	1	D	D	D	a	D	D
ADEL, GA								
61	Educational services	1	D	D	D	a	D	D
ALBANY, GA								
61	Educational services	7	735	193	49	19	40.7	25.7
611	Educational services	7	735	193	49	19	40.7	25.7
ALPHARETTA, GA								
61	Educational services	15	16 022	7 145	2 522	155	3.1	12.8
611	Educational services	15	16 022	7 145	2 522	155	3.1	12.8
6114	Business schools, & computer & management training	7	D	D	D	c	D	D
61142	Computer training	5	D	D	D	c	D	D
611420	Computer training	5	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
AMERICUS, GA								
61	Educational services	1	D	D	D	a	D	D
ATHENS-CLARKE COUNTY, GA (CC) *								
61	Educational services	18	11 654	5 347	853	120	7.4	1.3
611	Educational services	18	11 654	5 347	853	120	7.4	1.3
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
ATHENS-CLARKE COUNTY, GA *								
61	Educational services	18	11 654	5 347	853	120	7.4	1.3
611	Educational services	18	11 654	5 347	853	120	7.4	1.3
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ATLANTA, GA *								
61	Educational services	73	44 923	15 798	3 744	654	12.3	26.5
611	Educational services	73	44 923	15 798	3 744	654	12.3	26.5
6114	Business schools, & computer & management training	26	19 660	6 145	1 676	164	6.0	30.9
61142	Computer training	15	13 488	4 139	1 221	112	5.6	41.6
611420	Computer training	15	13 488	4 139	1 221	112	5.6	41.6
61143	Professional & management development training	11	6 172	2 006	455	52	7.1	7.3
611430	Professional & management development training	11	6 172	2 006	455	52	7.1	7.3
6115	Technical & trade schools	9	7 052	2 959	724	175	14.9	38.1
61151	Technical & trade schools	9	7 052	2 959	724	175	14.9	38.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	6	D	D	D	c	D	D
6116	Other schools & instruction	28	10 085	3 241	594	191	16.5	10.6
61161	Fine arts schools	7	1 304	239	67	13	32.1	8.7
611610	Fine arts schools	7	1 304	239	67	13	32.1	8.7
6116101	Dance schools (including children's & professionals')	5	D	D	D	a	D	D
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
6117	Educational support services	10	8 126	3 453	750	124	19.7	25.6
61171	Educational support services	10	8 126	3 453	750	124	19.7	25.6
611710	Educational support services	10	8 126	3 453	750	124	19.7	25.6
ATLANTA, GA (DEKALB COUNTY PART) *								
61	Educational services	6	5 057	791	216	25	6.5	69.8
611	Educational services	6	5 057	791	216	25	6.5	69.8
6114	Business schools, & computer & management training	2	D	D	D	a	D	D
61142	Computer training	2	D	D	D	a	D	D
611420	Computer training	2	D	D	D	a	D	D
ATLANTA, GA (FULTON COUNTY PART) *								
61	Educational services	67	39 866	15 007	3 528	629	13.0	21.0
611	Educational services	67	39 866	15 007	3 528	629	13.0	21.0
6114	Business schools, & computer & management training	24	D	D	D	c	D	D
61142	Computer training	13	D	D	D	b	D	D
611420	Computer training	13	D	D	D	b	D	D
61143	Professional & management development training	11	6 172	2 006	455	52	7.1	7.3
611430	Professional & management development training	11	6 172	2 006	455	52	7.1	7.3
6115	Technical & trade schools	8	D	D	D	c	D	D
61151	Technical & trade schools	8	D	D	D	c	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	5	D	D	D	c	D	D
6116	Other schools & instruction	26	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	a	D	D
611610	Fine arts schools	6	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals')	5	D	D	D	a	D	D
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
6117	Educational support services	9	D	D	D	c	D	D
61171	Educational support services	9	D	D	D	c	D	D
611710	Educational support services	9	D	D	D	c	D	D
AUGUSTA-RICHMOND COUNTY, GA (CC) *								
61	Educational services	18	20 902	3 882	954	185	4.8	1.5
611	Educational services	18	20 902	3 882	954	185	4.8	1.5
6115	Technical & trade schools	7	D	D	D	c	D	D
61151	Technical & trade schools	7	D	D	D	c	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
AUGUSTA-RICHMOND COUNTY (BALANCE), GA *								
61	Educational services	18	20 902	3 882	954	185	4.8	1.5
611	Educational services	18	20 902	3 882	954	185	4.8	1.5
6115	Technical & trade schools	7	D	D	D	c	D	D
61151	Technical & trade schools	7	D	D	D	c	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

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							From administrative records ¹	Estimated ²
BLACKSHEAR, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BLAKELY, GA								
61	Educational services	1	D	D	D	a	D	D
BRUNSWICK, GA								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
BUFORD, GA *								
61	Educational services	1	D	D	D	a	D	D
BUFORD, GA (HALL COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
CAIRO, GA								
61	Educational services	2	D	D	D	a	D	D
CALHOUN, GA								
61	Educational services	1	D	D	D	a	D	D
CANTON, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CARROLLTON, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CARTERSVILLE, GA								
61	Educational services	2	D	D	D	a	D	D
CEDARTOWN, GA								
61	Educational services	1	D	D	D	a	D	D
CHAMBLEE, GA								
61	Educational services	9	4 585	1 526	461	101	19.3	8.4
611	Educational services	9	4 585	1 526	461	101	19.3	8.4
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
CHATSWORTH, GA								
61	Educational services	1	D	D	D	a	D	D
COLLEGE PARK, GA *								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLLEGE PARK, GA (CLAYTON COUNTY PART) *								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
COLLEGE PARK, GA (FULTON COUNTY PART) *								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
COLUMBUS, GA (CC) *								
61	Educational services	20	D	D	D	b	D	D
611	Educational services	20	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	15	D	D	D	b	D	D
61169	All other schools & instruction	6	1 025	335	117	39	28.9	71.1
COLUMBUS CITY, GA *								
61	Educational services	20	D	D	D	b	D	D
611	Educational services	20	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	15	D	D	D	b	D	D
61169	All other schools & instruction	6	1 025	335	117	39	28.9	71.1
CONYERS, GA								
61	Educational services	5	1 695	612	116	28	72.0	—
611	Educational services	5	1 695	612	116	28	72.0	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CORDELE, GA								
61	Educational services	1	D	D	D	a	D	D
CORNELIA, GA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
COVINGTON, GA								
61	Educational services	2	D	D	D	a	D	D
CUMMING, GA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
DACULA, GA								
61	Educational services	1	D	D	D	a	D	D
DAHLONEGA, GA								
61	Educational services	1	D	D	D	a	D	D
DALTON, GA								
61	Educational services	4	829	71	16	6	100.0	—
611	Educational services	4	829	71	16	6	100.0	—
DECATUR, GA								
61	Educational services	5	695	211	57	19	6.9	31.4
611	Educational services	5	695	211	57	19	6.9	31.4

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							From administrative records ¹	Estimated ²
DORAVILLE, GA								
61	Educational services	4	2 160	909	205	35	25.9	—
611	Educational services	4	2 160	909	205	35	25.9	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DOUGLAS, GA								
61	Educational services	1	D	D	D	a	D	D
DOUGLASVILLE, GA								
61	Educational services	5	909	294	68	22	28.1	—
611	Educational services	5	909	294	68	22	28.1	—
6116	Other schools & instruction	5	909	294	68	22	28.1	—
DUBLIN, GA								
61	Educational services	4	255	54	14	7	54.9	29.4
611	Educational services	4	255	54	14	7	54.9	29.4
DULUTH, GA								
61	Educational services	6	1 650	723	187	54	47.0	—
611	Educational services	6	1 650	723	187	54	47.0	—
6116	Other schools & instruction	4	D	D	D	b	D	D
EASTMAN, GA								
61	Educational services	1	D	D	D	a	D	D
EAST POINT, GA								
61	Educational services	3	D	D	D	a	D	D
FAIRBURN, GA								
61	Educational services	2	D	D	D	a	D	D
FAYETTEVILLE, GA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
FITZGERALD, GA *								
61	Educational services	1	D	D	D	a	D	D
FITZGERALD, GA (BEN HILL COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
FOREST PARK, GA								
61	Educational services	5	882	272	60	17	16.4	—
611	Educational services	5	882	272	60	17	16.4	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
GAINESVILLE, GA								
61	Educational services	8	1 675	726	181	30	41.4	—
611	Educational services	8	1 675	726	181	30	41.4	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
GARDEN CITY, GA								
61	Educational services	2	D	D	D	a	D	D
GRIFFIN, GA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
HAPEVILLE, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
HOGANSVILLE, GA								
61	Educational services	1	D	D	D	a	D	D
JACKSON, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
JONESBORO, GA								
61	Educational services	2	D	D	D	a	D	D
KENNESAW, GA								
61	Educational services	4	542	186	39	15	10.7	36.2
611	Educational services	4	542	186	39	15	10.7	36.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LAGRANGE, GA *								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
LAKE CITY, GA								
61	Educational services	2	D	D	D	a	D	D
LAWRENCEVILLE, GA								
61	Educational services	7	2 808	879	165	36	39.7	—
611	Educational services	7	2 808	879	165	36	39.7	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
LILBURN, GA								
61	Educational services	14	1 876	669	143	66	55.8	11.8
611	Educational services	14	1 876	669	143	66	55.8	11.8
6116	Other schools & instruction	8	1 494	515	121	59	49.8	9.4
MACON, GA *								
61	Educational services	16	2 140	550	132	45	60.6	—
611	Educational services	16	2 140	550	132	45	60.6	—
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	a	D	D
MACON, GA (BIBB COUNTY PART) *								
61	Educational services	16	2 140	550	132	45	60.6	—
611	Educational services	16	2 140	550	132	45	60.6	—
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	a	D	D
MADISON, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MARIETTA, GA								
61	Educational services	22	11 704	4 005	1 128	187	8.4	24.5
611	Educational services	22	11 704	4 005	1 128	187	8.4	24.5
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	15	D	D	D	c	D	D
61161	Fine arts schools	6	2 810	1 116	273	69	—	71.6
611610	Fine arts schools	6	2 810	1 116	273	69	—	71.6
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
6116102	Art, drama, & music schools	1	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
METTER, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MILLEN, GA								
61	Educational services	1	D	D	D	a	D	D
MONROE, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MORROW, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MOULTRIE, GA								
61	Educational services	1	D	D	D	a	D	D
NASHVILLE, GA								
61	Educational services	1	D	D	D	a	D	D
NEWNAN, GA								
61	Educational services	2	D	D	D	a	D	D
NORCROSS, GA								
61	Educational services	7	3 786	786	156	38	56.7	31.0
611	Educational services	7	3 786	786	156	38	56.7	31.0
6116	Other schools & instruction	5	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
PEACHTREE CITY, GA								
61	Educational services	5	1 093	314	68	40	83.2	—
611	Educational services	5	1 093	314	68	40	83.2	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
PERRY, GA *								
61	Educational services	2	D	D	D	a	D	D
PERRY, GA (HOUSTON COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
POWDER SPRINGS, GA								
61	Educational services	4	294	50	11	5	87.4	12.6
611	Educational services	4	294	50	11	5	87.4	12.6

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RIVERDALE, GA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ROCKMART, GA								
61	Educational services	1	D	D	D	a	D	D
ROME, GA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
ROSWELL, GA								
61	Educational services	29	14 672	4 645	1 111	169	23.8	25.5
611	Educational services	29	14 672	4 645	1 111	169	23.8	25.5
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	b	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61161	Fine arts schools	3	716	72	18	6	100.0	—
611610	Fine arts schools	3	716	72	18	6	100.0	—
6117	Educational support services	3	4 510	1 241	361	31	—	65.5
61171	Educational support services	3	4 510	1 241	361	31	—	65.5
611710	Educational support services	3	4 510	1 241	361	31	—	65.5
ST. MARYS, GA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
SANDERSVILLE, GA								
61	Educational services	1	D	D	D	a	D	D
SAVANNAH, GA								
61	Educational services	17	D	D	D	c	D	D
611	Educational services	17	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	c	D	D
61151	Technical & trade schools	4	D	D	D	c	D	D
611512	Flight training	2	D	D	D	c	D	D
611519	Other trade & technical schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	993	204	45	25	89.9	—
SMYRNA, GA								
61	Educational services	8	1 301	570	114	18	25.3	6.7
611	Educational services	8	1 301	570	114	18	25.3	6.7
SNELLVILLE, GA								
61	Educational services	3	824	231	37	12	D	—
611	Educational services	3	824	231	37	12	D	—
6116	Other schools & instruction	3	824	231	37	12	D	—
STATESBORO, GA								
61	Educational services	5	179	28	6	12	100.0	—
STOCKBRIDGE, GA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
STONE MOUNTAIN, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SUGAR HILL, GA								
61	Educational services	2	D	D	D	a	D	D
SUWANEE, GA								
61	Educational services	3	709	281	49	5	D	—
611	Educational services	3	709	281	49	5	D	—
SWAINSBORO, GA								
61	Educational services	2	D	D	D	a	D	D
THOMASTON, GA								
61	Educational services	1	D	D	D	a	D	D
THOMSON, GA								
61	Educational services	1	D	D	D	a	D	D
TIFTON, GA								
61	Educational services	3	700	167	54	15	D	—
611	Educational services	3	700	167	54	15	D	—
6116	Other schools & instruction	3	700	167	54	15	D	—
TOCCOA, GA								
61	Educational services	1	D	D	D	a	D	D
TYBEE ISLAND, GA								
61	Educational services	2	D	D	D	a	D	D
UNION CITY, GA								
61	Educational services	2	D	D	D	a	D	D
VALDOSTA, GA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
VIDALIA, GA *								
61	Educational services	1	D	D	D	a	D	D
VIDALIA, GA (TOOMBS COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
WARNER ROBINS, GA								
61	Educational services	8	808	212	54	27	53.0	23.1
611	Educational services	8	808	212	54	27	53.0	23.1
WASHINGTON, GA								
61	Educational services	1	D	D	D	a	D	D
WAYCROSS, GA *								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WAYCROSS, GA (WARE COUNTY PART) *								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WINDER, GA								
61	Educational services	1	D	D	D	a	D	D
WOODSTOCK, GA								
61	Educational services	9	2 211	940	188	81	27.0	—
611	Educational services	9	2 211	940	188	81	27.0	—
6116	Other schools & instruction	9	2 211	940	188	81	27.0	—
61169	All other schools & instruction	3	D	D	D	b	D	D
BALANCE OF BALDWIN COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF BARROW COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BIBB COUNTY, GA								
61	Educational services	9	1 040	332	82	46	44.1	10.6
611	Educational services	9	1 040	332	82	46	44.1	10.6
6116	Other schools & instruction	6	D	D	D	b	D	D
BALANCE OF CAMDEN COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CATOOSA COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF CHATHAM COUNTY, GA								
61	Educational services	5	453	126	35	18	74.0	4.2
611	Educational services	5	453	126	35	18	74.0	4.2
BALANCE OF CHATTAHOOCHEE COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CHEROKEE COUNTY, GA								
61	Educational services	11	D	D	D	a	D	D
611	Educational services	11	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF CLAYTON COUNTY, GA								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF COBB COUNTY, GA								
61	Educational services	80	D	D	D	e	D	D
611	Educational services	80	D	D	D	e	D	D
6114	Business schools, & computer & management training	24	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611519	Other trade & technical schools	9	D	D	D	b	D	D
6116	Other schools & instruction	36	D	D	D	c	D	D
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	1 740	735	165	42	77.0	1.7
611699	All other miscellaneous schools & instruction	6	D	D	D	b	D	D
6117	Educational support services	11	D	D	D	b	D	D
61171	Educational support services	11	D	D	D	b	D	D
611710	Educational support services	11	D	D	D	b	D	D
BALANCE OF COLUMBIA COUNTY, GA								
61	Educational services	15	D	D	D	c	D	D
611	Educational services	15	D	D	D	c	D	D
6116	Other schools & instruction	13	D	D	D	c	D	D
61161	Fine arts schools	8	1 068	338	86	54	32.9	—
611610	Fine arts schools	8	1 068	338	86	54	32.9	—
6116101	Dance schools (including children's & professionals')	6	D	D	D	b	D	D
BALANCE OF COWETA COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF CRISP COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DAWSON COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF DEKALB COUNTY, GA								
61	Educational services	92	D	D	D	f	D	D
611	Educational services	92	D	D	D	f	D	D
6114	Business schools, & computer & management training	28	D	D	D	e	D	D
61142	Computer training	12	D	D	D	e	D	D
611420	Computer training	12	D	D	D	e	D	D
61143	Professional & management development training	15	D	D	D	b	D	D
611430	Professional & management development training	15	D	D	D	b	D	D
6115	Technical & trade schools	13	D	D	D	c	D	D
61151	Technical & trade schools	13	D	D	D	c	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	8	D	D	D	c	D	D
6116	Other schools & instruction	40	D	D	D	c	D	D
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	9	D	D	D	b	D	D
61162	Sports & recreation instruction	7	1 156	498	96	34	60.2	25.6
611620	Sports & recreation instruction	7	1 156	498	96	34	60.2	25.6
61169	All other schools & instruction	21	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	10	D	D	D	b	D	D
BALANCE OF FANNIN COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF FAYETTE COUNTY, GA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF FLOYD COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF FORSYTH COUNTY, GA								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
BALANCE OF FULTON COUNTY, GA								
61	Educational services	58	42 501	16 337	3 267	479	29.0	10.2
611	Educational services	58	42 501	16 337	3 267	479	29.0	10.2
6114	Business schools, & computer & management training	26	D	D	D	c	D	D
61142	Computer training	17	D	D	D	c	D	D
611420	Computer training	17	D	D	D	c	D	D
61143	Professional & management development training	9	D	D	D	b	D	D
611430	Professional & management development training	9	D	D	D	b	D	D
6115	Technical & trade schools	6	9 912	3 831	732	95	64.6	—
61151	Technical & trade schools	6	9 912	3 831	732	95	64.6	—
611512	Flight training	2	D	D	D	a	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	21	5 172	1 454	359	125	18.1	29.7
61161	Fine arts schools	7	1 741	628	161	43	7.4	61.2
611610	Fine arts schools	7	1 741	628	161	43	7.4	61.2
6116102	Art, drama, & music schools	1	D	D	D	b	D	D
61169	All other schools & instruction	8	2 631	633	156	70	17.1	1.0
6117	Educational support services	5	D	D	D	a	D	D
61171	Educational support services	5	D	D	D	a	D	D
611710	Educational support services	5	D	D	D	a	D	D
BALANCE OF GILMER COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF GLYNN COUNTY, GA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BALANCE OF GORDON COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GWINNETT COUNTY, GA								
61	Educational services	60	49 159	11 317	2 137	525	14.4	5.2
611	Educational services	60	49 159	11 317	2 137	525	14.4	5.2
6114	Business schools, & computer & management training	16	8 688	2 863	395	84	32.4	.1
61142	Computer training	10	7 267	2 426	295	71	31.7	—
611420	Computer training	10	7 267	2 426	295	71	31.7	—
6115	Technical & trade schools	6	D	D	D	c	D	D
61151	Technical & trade schools	6	D	D	D	c	D	D
611519	Other trade & technical schools	4	D	D	D	c	D	D
6116	Other schools & instruction	36	D	D	D	e	D	D
61161	Fine arts schools	9	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
61162	Sports & recreation instruction	16	D	D	D	c	D	D
611620	Sports & recreation instruction	16	D	D	D	c	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
BALANCE OF HABERSHAM COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HALL COUNTY, GA								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF HENRY COUNTY, GA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
BALANCE OF HOUSTON COUNTY, GA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF LIBERTY COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LOWNDES COUNTY, GA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF LUMPKIN COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MCINTOSH COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, GA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BALANCE OF MORGAN COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF NEWTON COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF OCONEE COUNTY, GA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF PAULDING COUNTY, GA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF PEACH COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PIKE COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF ROCKDALE COUNTY, GA								
61	Educational services	5	325	92	20	12	100.0	—
611	Educational services	5	325	92	20	12	100.0	—
BALANCE OF SPALDING COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TOWNS COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF TWIGGS COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF UNION COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WALTON COUNTY, GA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BALANCE OF WAYNE COUNTY, GA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WHITE COUNTY, GA								
61	Educational services	3	262	74	11	4	—	80.5
611	Educational services	3	262	74	11	4	—	80.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

GEORGIA

Athens-Clarke County. See “Athens-Clarke County (consolidated city).”

Athens-Clarke County (consolidated city) is coextensive with Clarke County. It includes Winterville and Bogart (part in Clarke County), which are not populous enough for separate tabulation. Therefore, “Athens-Clarke County” refers to the whole consolidated city.

Atlanta is in DeKalb and Fulton Counties.

Auburn is in Barrow and Gwinnett Counties.

Augusta-Richmond County (balance). See “Augusta-Richmond County (consolidated city).”

Augusta-Richmond County (consolidated city) is coextensive with Richmond County. It includes Hephzibah, which is tabulated separately. “Augusta-Richmond County (balance),” which is a place equivalent, includes Blythe (part in Richmond County), which is not populous enough for separate tabulation. The governments of Augusta and Richmond County dissolved and consolidated in January 1996.

Austell is in Cobb and Douglas Counties.

Bremen is in Carroll and Haralson Counties.

Buford is in Gwinnett and Hall Counties.

College Park is in Clayton and Fulton Counties.

Columbus. See “Columbus (consolidated city).”

Columbus (consolidated city) is coextensive with Muscogee County. It includes Bibb City, which is not populous enough for separate tabulation. Therefore, “Columbus” refers to the whole consolidated city.

Fitzgerald is in Ben Hill and Irwin Counties.

Fort Oglethorpe is in Catoosa and Walker Counties.

Hephzibah. See “Augusta-Richmond County (consolidated city).”

LaGrange is a spelling correction from La Grange.

Lithia Springs was incorporated in February 1993.

Loganville is in Gwinnett and Walton Counties.

Macon is in Bibb and Jones Counties.

Manchester is in Meriwether and Talbot Counties.

Palmetto is in Coweta and Fulton Counties.

Perry is in Houston and Peach Counties.

Royston is in Franklin, Hart, and Madison Counties.

Social Circle is in Newton and Walton Counties.

Vidalia is in Montgomery and Toombs Counties.

Villa Rica is in Carroll and Douglas Counties.

Waycross is in Pierce and Ware Counties.

West Point is in Harris and Troup Counties.

Appendix E. Metropolitan Areas

GEORGIA

Albany, GA MSA

Dougherty County, GA
Lee County, GA

Athens, GA MSA

Clarke County, GA
Madison County, GA
Oconee County, GA

Atlanta, GA MSA

Barrow County, GA
Bartow County, GA
Carroll County, GA
Cherokee County, GA
Clayton County, GA
Cobb County, GA
Coweta County, GA
DeKalb County, GA
Douglas County, GA
Fayette County, GA
Forsyth County, GA
Fulton County, GA
Gwinnett County, GA
Henry County, GA
Newton County, GA
Paulding County, GA
Pickens County, GA
Rockdale County, GA
Spalding County, GA
Walton County, GA

Augusta—Aiken, GA—SC MSA

Columbia County, GA
McDuffie County, GA
Richmond County, GA
Aiken County, SC
Edgefield County, SC

Chattanooga, TN—GA MSA

Catoosa County, GA
Dade County, GA
Walker County, GA
Hamilton County, TN
Marion County, TN

Columbus, GA—AL MSA

Russell County, AL
Chattahoochee County, GA
Harris County, GA
Muscogee County, GA

Macon, GA MSA

Bibb County, GA
Houston County, GA
Jones County, GA
Peach County, GA
Twiggs County, GA

Savannah, GA MSA

Bryan County, GA
Chatham County, GA
Effingham County, GA

Hawaii

1997

Issued August 1999

EC97S61A-HI

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Hawaii 1997

Issued August 1999

EC97S61A-HI

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAWAII								
61	Educational services	209	52 837	18 679	4 363	1 214	34.2	12.4
611	Educational services	209	52 837	18 679	4 363	1 214	34.2	12.4
6114	Business schools, & computer & management training	22	7 170	4 137	1 050	166	16.0	6.5
61141	Business & secretarial schools	3	D	D	D	a	D	D
611410	Business & secretarial schools	3	D	D	D	a	D	D
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
61143	Professional & management development training	9	4 241	3 166	834	115	17.4	7.4
611430	Professional & management development training	9	4 241	3 166	834	115	17.4	7.4
6115	Technical & trade schools	19	7 313	2 179	531	137	29.5	.9
61151	Technical & trade schools	19	7 313	2 179	531	137	29.5	.9
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	5	1 623	466	134	49	77.8	3.9
611513	Apprenticeship training	1	D	D	D	a	D	D
611519	Other trade & technical schools	11	3 699	905	224	55	4.8	—
6116	Other schools & instruction	157	35 904	11 390	2 569	880	39.2	16.2
61161	Fine arts schools	18	2 611	897	181	71	11.4	5.4
611610	Fine arts schools	18	2 611	897	181	71	11.4	5.4
6116101	Dance schools (including children's & professionals)	10	1 259	443	95	40	13.2	9.9
6116102	Art, drama, & music schools	8	1 352	454	86	31	9.7	—
61162	Sports & recreation instruction	68	18 114	5 494	1 198	308	41.6	12.3
611620	Sports & recreation instruction	68	18 114	5 494	1 198	308	41.6	12.3
61163	Language schools	10	3 944	1 733	455	99	24.9	11.5
611630	Language schools	10	3 944	1 733	455	99	24.9	11.5
61169	All other schools & instruction	61	11 235	3 266	735	402	46.8	26.8
611691	Exam preparation & tutoring	31	5 113	1 531	316	220	69.3	14.5
611692	Automobile driving schools	4	965	375	93	32	49.2	50.8
611699	All other miscellaneous schools & instruction	26	5 157	1 360	326	150	24.0	34.5
6117	Educational support services	11	2 450	973	213	31	28.9	7.6
61171	Educational support services	11	2 450	973	213	31	28.9	7.6
611710	Educational support services	11	2 450	973	213	31	28.9	7.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
HAWAII									
61	Educational services	68	22 849	21 255	7 417	1 632	396	17.4	16.5
611	Educational services	68	22 849	21 255	7 417	1 632	396	17.4	16.5
6114	Business schools, & computer & management training	5	1 517	1 419	549	128	23	40.5	—
61143	Professional & management development training	5	1 517	1 419	549	128	23	40.5	—
611430	Professional & management development training	5	1 517	1 419	549	128	23	40.5	—
6115	Technical & trade schools	10	6 269	5 611	1 611	409	47	3.6	10.5
61151	Technical & trade schools	10	6 269	5 611	1 611	409	47	3.6	10.5
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	7	D	D	D	D	a	D	D
611519	Other trade & technical schools	2	D	D	D	D	b	D	D
6116	Other schools & instruction	46	8 290	7 744	3 397	691	260	29.2	31.2
61161	Fine arts schools	12	2 044	1 938	677	130	52	48.7	6.0
611610	Fine arts schools	12	2 044	1 938	677	130	52	48.7	6.0
6116101	Dance schools (including children's & professionals)	5	640	607	159	28	8	58.0	1.6
6116102	Art, drama, & music schools	7	1 404	1 331	518	102	44	44.5	8.0
61162	Sports & recreation instruction	3	479	480	127	24	13	D	40.3
611620	Sports & recreation instruction	3	479	480	127	24	13	D	40.3
61163	Language schools	16	1 678	1 591	875	210	119	24.9	39.3
611630	Language schools	16	1 678	1 591	875	210	119	24.9	39.3
61169	All other schools & instruction	15	4 089	3 735	1 718	327	76	18.7	39.4
611691	Exam preparation & tutoring	2	D	D	D	D	a	D	D
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	b	D	D
6117	Educational support services	7	6 773	6 481	1 860	404	66	10.5	7.9
61171	Educational support services	7	6 773	6 481	1 860	404	66	10.5	7.9
611710	Educational support services	7	6 773	6 481	1 860	404	66	10.5	7.9

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HONOLULU, HI MSA								
61	Educational services	149	42 009	15 778	3 709	994	29.6	13.6
611	Educational services	149	42 009	15 778	3 709	994	29.6	13.6
6114	Business schools, & computer & management training	17	6 382	3 920	978	159	7.1	7.3
61143	Professional & management development training	6	D	D	D	c	D	D
611430	Professional & management development training	6	D	D	D	c	D	D
6115	Technical & trade schools	17	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	c	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	106	27 176	9 136	2 076	681	36.8	18.5
61161	Fine arts schools	14	2 434	866	174	56	5.4	5.3
611610	Fine arts schools	14	2 434	866	174	56	5.4	5.3
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
6116102	Art, drama, & music schools	7	D	D	D	b	D	D
61162	Sports & recreation instruction	35	11 045	3 534	777	171	43.7	15.6
611620	Sports & recreation instruction	35	11 045	3 534	777	171	43.7	15.6
61163	Language schools	9	D	D	D	b	D	D
611630	Language schools	9	D	D	D	b	D	D
61169	All other schools & instruction	48	D	D	D	e	D	D
611691	Exam preparation & tutoring	27	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	18	4 032	1 180	287	130	8.0	38.9
AREA OUTSIDE HAWAII METROPOLITAN AREAS								
61	Educational services	60	10 828	2 901	654	220	52.0	7.5
611	Educational services	60	10 828	2 901	654	220	52.0	7.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	51	8 728	2 254	493	199	46.5	9.4
61162	Sports & recreation instruction	33	7 069	1 960	421	137	38.2	7.2
611620	Sports & recreation instruction	33	7 069	1 960	421	137	38.2	7.2
61169	All other schools & instruction	13	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
HONOLULU, HI MSA									
61	Educational services	51	18 406	17 203	5 673	1 278	306	19.6	11.9
611	Educational services	51	18 406	17 203	5 673	1 278	306	19.6	11.9
6115	Technical & trade schools	10	6 269	5 611	1 611	409	47	3.6	10.5
61151	Technical & trade schools	10	6 269	5 611	1 611	409	47	3.6	10.5
611513	Apprenticeship training	7	D	D	D	D	b	D	D
6116	Other schools & instruction	33	4 561	4 361	1 841	375	177	45.2	21.8
61161	Fine arts schools	7	1 120	1 094	286	60	27	66.9	10.0
611610	Fine arts schools	7	1 120	1 094	286	60	27	66.9	10.0
61169	All other schools & instruction	9	D	D	D	D	b	D	D
6117	Educational support services	5	D	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	D	b	D	D
611710	Educational support services	5	D	D	D	D	b	D	D
AREA OUTSIDE HAWAII METROPOLITAN AREAS									
61	Educational services	17	4 443	4 052	1 744	354	90	8.1	35.8
611	Educational services	17	4 443	4 052	1 744	354	90	8.1	35.8
6116	Other schools & instruction	13	3 729	3 383	1 556	316	83	9.6	42.7
61161	Fine arts schools	5	924	844	391	70	25	26.7	1.1
611610	Fine arts schools	5	924	844	391	70	25	26.7	1.1
61169	All other schools & instruction	6	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAWAII COUNTY, HI								
61	Educational services	21	5 012	1 513	351	104	48.0	2.0
611	Educational services	21	5 012	1 513	351	104	48.0	2.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	16	3 400	1 022	226	88	35.0	3.0
61162	Sports & recreation instruction	9	2 970	933	210	60	29.0	—
611620	Sports & recreation instruction	9	2 970	933	210	60	29.0	—
HONOLULU COUNTY, HI *								
61	Educational services	149	42 009	15 778	3 709	994	29.6	13.6
611	Educational services	149	42 009	15 778	3 709	994	29.6	13.6
6114	Business schools, & computer & management training	17	6 382	3 920	978	159	7.1	7.3
61143	Professional & management development training	6	D	D	D	c	D	D
611430	Professional & management development training	6	D	D	D	c	D	D
6115	Technical & trade schools	17	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	c	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	106	27 176	9 136	2 076	681	36.8	18.5
61161	Fine arts schools	14	2 434	866	174	56	5.4	5.3
611610	Fine arts schools	14	2 434	866	174	56	5.4	5.3
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
6116102	Art, drama, & music schools	7	D	D	D	b	D	D
61162	Sports & recreation instruction	35	11 045	3 534	777	171	43.7	15.6
611620	Sports & recreation instruction	35	11 045	3 534	777	171	43.7	15.6
61163	Language schools	9	D	D	D	b	D	D
611630	Language schools	9	D	D	D	b	D	D
61169	All other schools & instruction	48	D	D	D	e	D	D
611691	Exam preparation & tutoring	27	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	18	4 032	1 180	287	130	8.0	38.9

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KAUAI COUNTY, HI								
61	Educational services	6	957	161	34	25	3.1	25.2
611	Educational services	6	957	161	34	25	3.1	25.2
6116	Other schools & instruction	6	957	161	34	25	3.1	25.2
MAUI COUNTY, HI *								
61	Educational services	33	4 859	1 227	269	91	65.9	9.8
611	Educational services	33	4 859	1 227	269	91	65.9	9.8
6116	Other schools & instruction	29	4 371	1 071	233	86	64.8	10.9
61162	Sports & recreation instruction	21	D	D	D	b	D	D
611620	Sports & recreation instruction	21	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AIEA, HI								
61	Educational services	6	2 674	883	190	57	3.9	-
611	Educational services	6	2 674	883	190	57	3.9	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
EWA BEACH, HI								
61	Educational services	1	D	D	D	a	D	D
HAIKU-PAUWELA, HI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HALAWA, HI								
61	Educational services	1	D	D	D	a	D	D
HILO, HI								
61	Educational services	8	1 472	423	86	41	65.4	2.2
611	Educational services	8	1 472	423	86	41	65.4	2.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
HOLUALOA, HI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HONOLULU, HI *								
61	Educational services	101	31 857	12 784	3 058	703	31.6	8.9
611	Educational services	101	31 857	12 784	3 058	703	31.6	8.9
6114	Business schools, & computer & management training	12	5 658	3 726	924	143	6.6	8.3
61143	Professional & management development training	6	D	D	D	c	D	D
611430	Professional & management development training	6	D	D	D	c	D	D
6115	Technical & trade schools	12	4 588	1 367	325	80	29.5	1.4
61151	Technical & trade schools	12	4 588	1 367	325	80	29.5	1.4
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	71	20 323	7 100	1 678	462	40.1	10.6
61161	Fine arts schools	8	1 136	424	85	21	—	11.4
611610	Fine arts schools	8	1 136	424	85	21	—	11.4
6116101	Dance schools (including children's & professionals)	5	D	D	D	a	D	D
61162	Sports & recreation instruction	25	9 144	3 059	726	153	46.3	7.9
611620	Sports & recreation instruction	25	9 144	3 059	726	153	46.3	7.9
61163	Language schools	6	3 763	1 680	438	89	24.8	9.8
611630	Language schools	6	3 763	1 680	438	89	24.8	9.8
61169	All other schools & instruction	32	6 280	1 937	429	199	47.7	14.9
611691	Exam preparation & tutoring	18	D	D	D	c	D	D
KAHULUI, HI								
61	Educational services	7	952	172	33	15	55.8	1.4
611	Educational services	7	952	172	33	15	55.8	1.4
6116	Other schools & instruction	6	D	D	D	a	D	D
KAILUA, HI (HAWAII COUNTY)								
61	Educational services	5	1 828	520	111	44	28.3	—
611	Educational services	5	1 828	520	111	44	28.3	—
6116	Other schools & instruction	5	1 828	520	111	44	28.3	—
61162	Sports & recreation instruction	5	1 828	520	111	44	28.3	—
611620	Sports & recreation instruction	5	1 828	520	111	44	28.3	—
KAILUA, HI (HONOLULU COUNTY)								
61	Educational services	4	550	263	55	25	50.0	—
611	Educational services	4	550	263	55	25	50.0	—
KALAOA, HI								
61	Educational services	1	D	D	D	a	D	D
KANEOHE, HI								
61	Educational services	4	348	92	10	8	—	33.3
611	Educational services	4	348	92	10	8	—	33.3
KAPAA, HI								
61	Educational services	1	D	D	D	a	D	D
KIHEI, HI								
61	Educational services	5	742	272	41	8	47.4	36.1
611	Educational services	5	742	272	41	8	47.4	36.1
LAHAINA, HI								
61	Educational services	5	707	121	29	9	51.5	—
611	Educational services	5	707	121	29	9	51.5	—
6116	Other schools & instruction	5	707	121	29	9	51.5	—
LIHUE, HI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MAKAKILO CITY, HI								
61	Educational services	2	D	D	D	a	D	D
MAKAWAO, HI								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MAUNAWILI, HI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MILILANI TOWN, HI								
61	Educational services	3	518	124	27	24	D	—
611	Educational services	3	518	124	27	24	D	—
PEARL CITY, HI								
61	Educational services	5	295	95	19	17	50.5	—
611	Educational services	5	295	95	19	17	50.5	—
PUKALANI, HI								
61	Educational services	1	D	D	D	a	D	D
WAHIAWA, HI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
WAIANA, HI								
61	Educational services	1	D	D	D	a	D	D
WALEA-MAKENA, HI								
61	Educational services	2	D	D	D	a	D	D
WAILUKU, HI								
61	Educational services	7	830	152	40	17	82.3	17.7
611	Educational services	7	830	152	40	17	82.3	17.7
6116	Other schools & instruction	7	830	152	40	17	82.3	17.7
WAIMALU, HI								
61	Educational services	6	1 074	341	74	27	5.4	47.1
611	Educational services	6	1 074	341	74	27	5.4	47.1
6116	Other schools & instruction	3	D	D	D	a	D	D
WAIPAHAU, HI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WAIPIO, HI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
WAIPIO ACRES, HI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HAWAII COUNTY, HI								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
BALANCE OF HONOLULU COUNTY, HI								
61	Educational services	7	2 025	556	125	39	7.3	46.0
611	Educational services	7	2 025	556	125	39	7.3	46.0
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF KAUAI COUNTY, HI							
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
	BALANCE OF MAUI COUNTY, HI							
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

HAWAII

Hawaii has no incorporated places in the sense of functioning governmental units; however, in agreement with Hawaiian law, the Census Bureau reports data for “census designated places” (CDPs) which have been designated as place equivalents. Those CDPs, only for the State of Hawaii, with 2,500 or more population are recognized.

Honolulu CDP. Aliamanu and Fort Shafter were erroneously reported separately as CDPs for the 1992 Economic Census. Aliamanu and Fort Shafter were corrected and made part of the Honolulu CDP.

Honolulu County is coextensive with Honolulu city which is not recognized for the economic census; however, Honolulu CDP is recognized for the economic census.

Island of Lanai. See “Maui County.”

Island of Molokai. See “Maui County.”

Maui County consists of four islands. The State requested that two of the islands, Lanai and Molokai, be recognized as “places” for the economic census. Included on the island of Molokai is the nonfunctioning county of Kalawao.

Waihee-Waiehu is a spelling correction from Waihee-Waiehue.

Appendix E. Metropolitan Areas

HAWAII

Honolulu, HI MSA

Honolulu County, HI

Iowa

1997

Issued August 1999

EC97S61A-IA

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

1997 Economic Census
Educational Services
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
IOWA								
61	Educational services	231	46 977	12 269	2 724	1 049	25.9	9.6
611	Educational services	231	46 977	12 269	2 724	1 049	25.9	9.6
6114	Business schools, & computer & management training	37	12 849	2 924	677	104	27.1	8.3
61142	Computer training	15	3 396	1 336	281	54	12.8	—
611420	Computer training	15	3 396	1 336	281	54	12.8	—
61143	Professional & management development training	22	9 453	1 588	396	50	32.2	11.3
611430	Professional & management development training	22	9 453	1 588	396	50	32.2	11.3
6115	Technical & trade schools	33	10 314	3 522	833	201	10.3	5.3
61151	Technical & trade schools	33	10 314	3 522	833	201	10.3	5.3
611511	Cosmetology & barber schools	20	8 011	2 912	696	158	1.7	1.7
611512	Flight training	2	D	D	D	a	D	D
611513	Apprenticeship training	2	D	D	D	a	D	D
611519	Other trade & technical schools	9	1 731	509	110	37	44.4	—
6116	Other schools & instruction	147	16 111	4 458	1 005	681	42.7	12.3
61161	Fine arts schools	71	6 561	1 072	264	280	38.0	20.2
611610	Fine arts schools	71	6 561	1 072	264	280	38.0	20.2
6116101	Dance schools (including children's & professionals')	63	5 668	972	238	259	39.2	13.5
6116102	Art, drama, & music schools	8	893	100	26	21	30.2	62.7
61162	Sports & recreation instruction	37	3 621	976	205	161	60.8	11.1
611620	Sports & recreation instruction	37	3 621	976	205	161	60.8	11.1
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
61169	All other schools & instruction	38	D	D	D	c	D	D
611691	Exam preparation & tutoring	11	D	D	D	c	D	D
611692	Automobile driving schools	4	543	224	28	17	100.0	—
611699	All other miscellaneous schools & instruction	23	2 890	1 057	240	79	23.6	8.8
6117	Educational support services	14	7 703	1 365	209	63	9.5	11.7
61171	Educational support services	14	7 703	1 365	209	63	9.5	11.7
611710	Educational support services	14	7 703	1 365	209	63	9.5	11.7

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
IOWA									
61	Educational services	45	128 050	85 413	32 298	8 288	1 465	1.5	2.3
611	Educational services	45	128 050	85 413	32 298	8 288	1 465	1.5	2.3
6114	Business schools, & computer & management training ..	4	D	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	D	b	D	D
611430	Professional & management development training ..	4	D	D	D	D	b	D	D
6115	Technical & trade schools	10	D	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	D	b	D	D
611513	Apprenticeship training	6	D	D	D	D	a	D	D
611519	Other trade & technical schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	24	D	D	D	D	c	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	1	D	D	D	D	b	D	D
61162	Sports & recreation instruction	12	D	D	D	D	c	D	D
611620	Sports & recreation instruction	12	D	D	D	D	c	D	D
61163	Language schools	1	D	D	D	D	a	D	D
611630	Language schools	1	D	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	b	D	D
6117	Educational support services	7	D	D	D	D	g	D	D
61171	Educational support services	7	D	D	D	D	g	D	D
611710	Educational support services	7	D	D	D	D	g	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CEDAR RAPIDS, IA MSA								
61	Educational services	24	6 118	1 675	332	165	20.4	34.8
611	Educational services	24	6 118	1 675	332	165	20.4	34.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	17	2 919	884	204	135	37.3	5.9
61161	Fine arts schools	6	733	69	14	31	65.3	13.6
611610	Fine arts schools	6	733	69	14	31	65.3	13.6
6116101	Dance schools (including children's & professionals)	6	733	69	14	31	65.3	13.6
61169	All other schools & instruction	5	1 132	450	106	53	24.6	6.3
DAVENPORT-MOLINE-ROCK ISLAND, IA-IL MSA								
61	Educational services	28	4 528	1 356	280	109	25.1	30.0
611	Educational services	28	4 528	1 356	280	109	25.1	30.0
6115	Technical & trade schools	5	2 013	541	125	39	2.1	21.5
61151	Technical & trade schools	5	2 013	541	125	39	2.1	21.5
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	16	1 444	376	91	56	60.7	5.0
DES MOINES, IA MSA								
61	Educational services	62	12 501	4 453	989	335	23.8	6.3
611	Educational services	62	12 501	4 453	989	335	23.8	6.3
6114	Business schools, & computer & management training	15	4 092	1 573	328	48	16.9	.2
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	36	5 471	1 982	439	235	27.9	14.2
61161	Fine arts schools	19	2 090	371	98	88	18.3	29.3
611610	Fine arts schools	19	2 090	371	98	88	18.3	29.3
6116101	Dance schools (including children's & professionals)	15	1 328	300	80	74	18.3	4.0
61169	All other schools & instruction	12	2 770	1 413	307	114	19.3	6.0
DUBUQUE, IA MSA								
61	Educational services	4	1 500	626	132	39	29.1	11.4
611	Educational services	4	1 500	626	132	39	29.1	11.4
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
IOWA CITY, IA MSA								
61	Educational services	16	10 542	1 409	277	83	4.3	4.4
611	Educational services	16	10 542	1 409	277	83	4.3	4.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	1 216	267	65	39	27.1	38.6
61161	Fine arts schools	5	722	116	30	17	26.3	65.0
611610	Fine arts schools	5	722	116	30	17	26.3	65.0
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
OMAHA, NE-IA MSA								
61	Educational services	88	22 512	8 226	1 879	494	19.9	8.8
611	Educational services	88	22 512	8 226	1 879	494	19.9	8.8
6114	Business schools, & computer & management training	15	8 646	3 656	895	102	5.0	1.2
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	9	4 904	1 858	527	49	2.8	-
611430	Professional & management development training	9	4 904	1 858	527	49	2.8	-
6115	Technical & trade schools	13	5 511	2 166	425	101	9.5	28.8
61151	Technical & trade schools	13	5 511	2 166	425	101	9.5	28.8
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	54	7 723	2 199	518	282	39.4	2.0
61161	Fine arts schools	21	2 739	712	181	103	41.3	4.4
611610	Fine arts schools	21	2 739	712	181	103	41.3	4.4
6116101	Dance schools (including children's & professionals)	20	D	D	D	b	D	D
61162	Sports & recreation instruction	18	2 075	571	136	92	43.7	1.6
611620	Sports & recreation instruction	18	2 075	571	136	92	43.7	1.6
61169	All other schools & instruction	14	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SIoux CITY, IA—NE MSA								
61	Educational services	7	669	153	28	27	43.9	8.7
611	Educational services	7	669	153	28	27	43.9	8.7
WATERLOO—CEDAR FALLS, IA MSA								
61	Educational services	10	1 188	302	78	38	36.8	6.6
611	Educational services	10	1 188	302	78	38	36.8	6.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
AREA OUTSIDE IOWA METROPOLITAN AREAS								
61	Educational services	82	D	D	D	c	D	D
611	Educational services	82	D	D	D	c	D	D
6114	Business schools, & computer & management training	13	D	D	D	b	D	D
6115	Technical & trade schools	16	D	D	D	b	D	D
61151	Technical & trade schools	16	D	D	D	b	D	D
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
6116	Other schools & instruction	48	D	D	D	c	D	D
61161	Fine arts schools	26	1 999	366	86	88	46.8	.6
611610	Fine arts schools	26	1 999	366	86	88	46.8	.6
6116101	Dance schools (including children's & professionals')	26	1 999	366	86	88	46.8	.6

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CEDAR RAPIDS, IA MSA									
61	Educational services	4	D	D	D	D	a	D	D
611	Educational services	4	D	D	D	D	a	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	D	a	D	D
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA									
61	Educational services	11	1 783	1 659	735	244	57	56.6	9.5
611	Educational services	11	1 783	1 659	735	244	57	56.6	9.5
6115	Technical & trade schools	5	1 258	1 129	439	98	36	75.8	9.1
61151	Technical & trade schools	5	1 258	1 129	439	98	36	75.8	9.1
DES MOINES, IA MSA									
61	Educational services	13	D	D	D	D	b	D	D
611	Educational services	13	D	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
IOWA CITY, IA MSA									
61	Educational services	9	D	D	D	D	g	D	D
611	Educational services	9	D	D	D	D	g	D	D
6116	Other schools & instruction	2	D	D	D	D	b	D	D
6117	Educational support services	5	D	D	D	D	g	D	D
61171	Educational support services	5	D	D	D	D	g	D	D
611710	Educational support services	5	D	D	D	D	g	D	D
OMAHA, NE—IA MSA									
61	Educational services	21	2 690	2 645	1 043	262	120	50.0	11.5
611	Educational services	21	2 690	2 645	1 043	262	120	50.0	11.5
6115	Technical & trade schools	7	D	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	D	b	D	D
SIOUX CITY, IA—NE MSA									
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
WATERLOO—CEDAR FALLS, IA MSA									
61	Educational services	3	D	D	D	D	b	D	D
611	Educational services	3	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
AREA OUTSIDE IOWA METROPOLITAN AREAS									
61	Educational services	12	D	D	D	D	c	D	D
611	Educational services	12	D	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAIR COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
ALLAMAKEE COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
APPANOOSE COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BLACK HAWK COUNTY, IA								
61	Educational services	10	1 188	302	78	38	36.8	6.6
611	Educational services	10	1 188	302	78	38	36.8	6.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOONE COUNTY, IA								
61	Educational services	2	D	D	D	a	D	D
BUENA VISTA COUNTY, IA								
61	Educational services	3	116	36	4	5	D	—
CARROLL COUNTY, IA								
61	Educational services	4	220	53	11	11	86.4	—
CERRO GORDO COUNTY, IA								
61	Educational services	6	918	266	64	34	9.9	.2
611	Educational services	6	918	266	64	34	9.9	.2
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CHEROKEE COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
CLAY COUNTY, IA								
61	Educational services	2	D	D	D	a	D	D
CLINTON COUNTY, IA								
61	Educational services	2	D	D	D	a	D	D
CRAWFORD COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
DALLAS COUNTY, IA								
61	Educational services	3	214	60	18	13	D	—
DES MOINES COUNTY, IA								
61	Educational services	2	D	D	D	a	D	D
DICKINSON COUNTY, IA								
61	Educational services	2	D	D	D	a	D	D
DUBUQUE COUNTY, IA								
61	Educational services	4	1 500	626	132	39	29.1	11.4
611	Educational services	4	1 500	626	132	39	29.1	11.4
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
FAYETTE COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
FREMONT COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
HAMILTON COUNTY, IA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
HARRISON COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
HENRY COUNTY, IA								
61	Educational services	3	218	48	4	2	D	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
IDA COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
JEFFERSON COUNTY, IA								
61	Educational services	8	2 840	494	145	15	100.0	—
611	Educational services	8	2 840	494	145	15	100.0	—
JOHNSON COUNTY, IA								
61	Educational services	16	10 542	1 409	277	83	4.3	4.4
611	Educational services	16	10 542	1 409	277	83	4.3	4.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	1 216	267	65	39	27.1	38.6
61161	Fine arts schools	5	722	116	30	17	26.3	65.0
611610	Fine arts schools	5	722	116	30	17	26.3	65.0
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
JONES COUNTY, IA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
LEE COUNTY, IA								
61	Educational services	3	255	64	16	10	D	—
611	Educational services	3	255	64	16	10	D	—
LINN COUNTY, IA								
61	Educational services	24	6 118	1 675	332	165	20.4	34.8
611	Educational services	24	6 118	1 675	332	165	20.4	34.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	17	2 919	884	204	135	37.3	5.9
61161	Fine arts schools	6	733	69	14	31	65.3	13.6
611610	Fine arts schools	6	733	69	14	31	65.3	13.6
6116101	Dance schools (including children's & professionals)	6	733	69	14	31	65.3	13.6
61169	All other schools & instruction	5	1 132	450	106	53	24.6	6.3
LYON COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
MARION COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
MARSHALL COUNTY, IA								
61	Educational services	2	D	D	D	a	D	D
MONONA COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
MONTGOMERY COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
PLYMOUTH COUNTY, IA								
61	Educational services	3	409	87	20	14	D	—
611	Educational services	3	409	87	20	14	D	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
POLK COUNTY, IA								
61	Educational services	59	12 287	4 393	971	322	23.6	6.4
611	Educational services	59	12 287	4 393	971	322	23.6	6.4
6114	Business schools, & computer & management training	15	4 092	1 573	328	48	16.9	.2
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	33	5 257	1 922	421	222	27.6	14.8
61161	Fine arts schools	17	D	D	D	b	D	D
611610	Fine arts schools	17	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	13	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	c	D	D
POTTAWATTAMIE COUNTY, IA								
61	Educational services	9	1 330	440	123	40	24.2	2.3
611	Educational services	9	1 330	440	123	40	24.2	2.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
POWESHIEK COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
RINGGOLD COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
SCOTT COUNTY, IA								
61	Educational services	19	2 514	695	173	80	35.5	3.1
611	Educational services	19	2 514	695	173	80	35.5	3.1
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
SHELBY COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
STORY COUNTY, IA								
61	Educational services	13	2 076	557	106	59	17.0	-
611	Educational services	13	2 076	557	106	59	17.0	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	1 014	245	38	32	16.1	-
UNION COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
WASHINGTON COUNTY, IA								
61	Educational services	3	106	14	3	9	100.0	-
WEBSTER COUNTY, IA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
WINNESHIEK COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WOODBURY COUNTY, IA								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADEL, IA								
61	Educational services	1	D	D	D	a	D	D
ALTOONA, IA								
61	Educational services	1	D	D	D	a	D	D
AMES, IA								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
BETTENDORF, IA								
61	Educational services	9	928	245	62	38	74.8	6.7
611	Educational services	9	928	245	62	38	74.8	6.7
6116	Other schools & instruction	8	D	D	D	b	D	D
BOONE, IA								
61	Educational services	2	D	D	D	a	D	D
BURLINGTON, IA								
61	Educational services	2	D	D	D	a	D	D
CARROLL, IA								
61	Educational services	4	220	53	11	11	86.4	—
CEDAR FALLS, IA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CEDAR RAPIDS, IA								
61	Educational services	15	4 513	1 429	277	131	18.9	21.5
611	Educational services	15	4 513	1 429	277	131	18.9	21.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	c	D	D
61169	All other schools & instruction	5	1 132	450	106	53	24.6	6.3
CENTERVILLE, IA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLEAR LAKE, IA								
61	Educational services	1	D	D	D	a	D	D
CLINTON, IA								
61	Educational services	2	D	D	D	a	D	D
CLIVE, IA *								
61	Educational services	4	1 512	729	180	50	27.2	—
611	Educational services	4	1 512	729	180	50	27.2	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
CLIVE, IA (POLK COUNTY PART) *								
61	Educational services	4	1 512	729	180	50	27.2	—
611	Educational services	4	1 512	729	180	50	27.2	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
CORALVILLE, IA								
61	Educational services	4	227	33	8	10	55.1	44.9
611	Educational services	4	227	33	8	10	55.1	44.9
COUNCIL BLUFFS, IA								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CRESTON, IA								
61	Educational services	1	D	D	D	a	D	D
DAVENPORT, IA								
61	Educational services	7	1 340	408	102	38	2.1	1.3
611	Educational services	7	1 340	408	102	38	2.1	1.3
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
DENISON, IA								
61	Educational services	1	D	D	D	a	D	D
DES MOINES, IA								
61	Educational services	23	2 910	673	135	83	49.2	24.3
611	Educational services	23	2 910	673	135	83	49.2	24.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	15	D	D	D	b	D	D
61161	Fine arts schools	9	1 285	166	44	41	18.7	47.7
611610	Fine arts schools	9	1 285	166	44	41	18.7	47.7
DUBUQUE, IA								
61	Educational services	4	1 500	626	132	39	29.1	11.4
611	Educational services	4	1 500	626	132	39	29.1	11.4
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
ELDRIDGE, IA								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAIRFIELD, IA								
61	Educational services	8	2 840	494	145	15	100.0	—
611	Educational services	8	2 840	494	145	15	100.0	—
FORT DODGE, IA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
FORT MADISON, IA								
61	Educational services	2	D	D	D	a	D	D
GRINNELL, IA								
61	Educational services	1	D	D	D	a	D	D
HIAWATHA, IA								
61	Educational services	1	D	D	D	b	D	D
IOWA CITY, IA								
61	Educational services	12	10 315	1 376	269	73	3.2	3.6
611	Educational services	12	10 315	1 376	269	73	3.2	3.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	989	234	57	29	20.7	37.1
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
KEOKUK, IA								
61	Educational services	1	D	D	D	a	D	D
KNOXVILLE, IA								
61	Educational services	1	D	D	D	a	D	D
LE MARS, IA								
61	Educational services	3	409	87	20	14	D	—
611	Educational services	3	409	87	20	14	D	—
MARION, IA								
61	Educational services	5	1 222	141	32	7	5.2	94.8
611	Educational services	5	1 222	141	32	7	5.2	94.8
MARSHALLTOWN, IA								
61	Educational services	2	D	D	D	a	D	D
MASON CITY, IA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MONTICELLO, IA								
61	Educational services	1	D	D	D	a	D	D
MOUNT PLEASANT, IA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MOUNT VERNON, IA								
61	Educational services	1	D	D	D	a	D	D
NEVADA, IA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
ONAWA, IA								
61	Educational services	1	D	D	D	a	D	D
PLEASANT HILL, IA								
61	Educational services	2	D	D	D	a	D	D
RED OAK, IA								
61	Educational services	1	D	D	D	a	D	D
SIoux CITY, IA								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
SPENCER, IA								
61	Educational services	1	D	D	D	a	D	D
SPIRIT LAKE, IA								
61	Educational services	2	D	D	D	a	D	D
STORM LAKE, IA								
61	Educational services	2	D	D	D	a	D	D
URBANDALE, IA *								
61	Educational services	6	1 709	607	151	52	20.2	—
611	Educational services	6	1 709	607	151	52	20.2	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
URBANDALE, IA (POLK COUNTY PART) *								
61	Educational services	6	1 709	607	151	52	20.2	—
611	Educational services	6	1 709	607	151	52	20.2	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
WASHINGTON, IA								
61	Educational services	3	106	14	3	9	100.0	—
WATERLOO, IA								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WAUKEE, IA								
61	Educational services	1	D	D	D	a	D	D
WEST DES MOINES, IA *								
61	Educational services	14	3 285	1 395	298	87	3.3	2.5
611	Educational services	14	3 285	1 395	298	87	3.3	2.5
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEST DES MOINES, IA (DALLAS COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
WEST DES MOINES, IA (POLK COUNTY PART) *								
61	Educational services	13	D	D	D	b	D	D
611	Educational services	13	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
WINDSOR HEIGHTS, IA								
61	Educational services	5	1 156	393	79	33	26.4	—
611	Educational services	5	1 156	393	79	33	26.4	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF ADAIR COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ALLAMAKEE COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BUENA VISTA COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CERRO GORDO COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF CHEROKEE COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF FAYETTE COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF FREMONT COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HAMILTON COUNTY, IA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF HARRISON COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HENRY COUNTY, IA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF IDA COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF JONES COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF LINN COUNTY, IA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF LYON COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF POLK COUNTY, IA								
61	Educational services	5	1 610	586	127	15	13.9	—
611	Educational services	5	1 610	586	127	15	13.9	—
BALANCE OF POTTAWATTAMIE COUNTY, IA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF RINGGOLD COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SCOTT COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SHELBY COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF STORY COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WINNESHIEK COUNTY, IA								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

IOWA

Carlisle is in Polk and Warren Counties.

Clive is in Dallas and Polk Counties.

Dyersville is in Delaware and Dubuque Counties.

Forest City is in Hancock and Winnebago Counties.

Grimes is in Dallas and Polk Counties.

Sheldon is in O'Brien and Sioux Counties.

Shenandoah is in Fremont and Page Counties.

Urbandale is in Dallas and Polk Counties.

West Des Moines is in Dallas and Polk Counties.

Wilton is in Cedar and Muscatine Counties.

Appendix E. Metropolitan Areas

IOWA

Cedar Rapids, IA MSA

Linn County, IA

Davenport—Moline—Rock Island, IA—IL MSA

Henry County, IL

Rock Island County, IL

Scott County, IA

Des Moines, IA MSA

Dallas County, IA

Polk County, IA

Warren County, IA

Dubuque, IA MSA

Dubuque County, IA

Iowa City, IA MSA

Johnson County, IA

Omaha, NE—IA MSA

Pottawattamie County, IA

Cass County, NE

Douglas County, NE

Sarpy County, NE

Washington County, NE

Sioux City, IA—NE MSA

Woodbury County, IA

Dakota County, NE

Waterloo—Cedar Falls, IA MSA

Black Hawk County, IA

Idaho

1997

Issued August 1999

EC97S61A-ID

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
IDAHO								
61	Educational services	129	24 562	7 416	1 691	588	26.6	4.5
611	Educational services	129	24 562	7 416	1 691	588	26.6	4.5
6114	Business schools, & computer & management training	18	4 234	1 069	212	66	21.2	1.3
61141	Business & secretarial schools	5	1 723	412	120	42	—	—
611410	Business & secretarial schools	5	1 723	412	120	42	—	—
61142	Computer training	7	D	D	D	a	D	D
611420	Computer training	7	D	D	D	a	D	D
61143	Professional & management development training	6	D	D	D	a	D	D
611430	Professional & management development training	6	D	D	D	a	D	D
6115	Technical & trade schools	29	9 567	2 875	674	181	25.4	2.9
61151	Technical & trade schools	29	9 567	2 875	674	181	25.4	2.9
611511	Cosmetology & barber schools	11	D	D	D	b	D	D
611512	Flight training	8	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	b	D	D
6116	Other schools & instruction	74	8 960	2 679	635	310	34.9	6.3
61161	Fine arts schools	22	2 801	545	132	93	20.5	4.8
611610	Fine arts schools	22	2 801	545	132	93	20.5	4.8
6116101	Dance schools (including children's & professionals')	16	D	D	D	b	D	D
6116102	Art, drama, & music schools	6	D	D	D	b	D	D
61162	Sports & recreation instruction	26	2 109	719	174	99	67.1	11.0
611620	Sports & recreation instruction	26	2 109	719	174	99	67.1	11.0
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
61169	All other schools & instruction	25	D	D	D	b	D	D
611691	Exam preparation & tutoring	7	D	D	D	a	D	D
611692	Automobile driving schools	3	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	15	2 437	907	211	85	21.3	7.4
6117	Educational support services	8	1 801	793	170	31	5.2	12.3
61171	Educational support services	8	1 801	793	170	31	5.2	12.3
611710	Educational support services	8	1 801	793	170	31	5.2	12.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
IDAHO									
61	Educational services	22	4 256	4 042	1 452	437	148	22.9	2.7
611	Educational services	22	4 256	4 042	1 452	437	148	22.9	2.7
6114	Business schools, & computer & management training ..	2	D	D	D	D	a	D	D
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61143	Professional & management development training	1	D	D	D	D	a	D	D
611430	Professional & management development training ..	1	D	D	D	D	a	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
611513	Apprenticeship training	3	D	D	D	D	a	D	D
6116	Other schools & instruction	17	D	D	D	D	c	D	D
61162	Sports & recreation instruction	6	D	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	D	b	D	D
61163	Language schools	1	D	D	D	D	a	D	D
611630	Language schools	1	D	D	D	D	a	D	D
61169	All other schools & instruction	10	1 640	1 541	657	161	53	19.3	7.1
611699	All other miscellaneous schools & instruction	10	1 640	1 541	657	161	53	19.3	7.1

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOISE CITY, ID MSA								
61	Educational services	53	9 434	2 858	660	260	46.4	5.1
611	Educational services	53	9 434	2 858	660	260	46.4	5.1
6115	Technical & trade schools	13	4 664	1 362	323	87	49.7	4.9
61151	Technical & trade schools	13	4 664	1 362	323	87	49.7	4.9
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	29	3 000	978	234	158	36.4	5.3
61161	Fine arts schools	10	794	206	54	53	16.9	16.9
611610	Fine arts schools	10	794	206	54	53	16.9	16.9
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61169	All other schools & instruction	13	1 750	627	143	75	34.6	1.4
POCATELLO, ID MSA								
61	Educational services	8	1 863	436	65	38	1.8	8.3
611	Educational services	8	1 863	436	65	38	1.8	8.3
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
AREA OUTSIDE IDAHO METROPOLITAN AREAS								
61	Educational services	68	13 265	4 122	966	290	16.1	3.6
611	Educational services	68	13 265	4 122	966	290	16.1	3.6
6115	Technical & trade schools	14	D	D	D	b	D	D
61151	Technical & trade schools	14	D	D	D	b	D	D
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	42	D	D	D	c	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	a	D	D
61162	Sports & recreation instruction	20	1 653	574	137	69	64.4	14.1
611620	Sports & recreation instruction	20	1 653	574	137	69	64.4	14.1
61169	All other schools & instruction	11	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOISE CITY, ID MSA									
61	Educational services	12	2 381	2 256	774	186	57	30.0	—
611	Educational services	12	2 381	2 256	774	186	57	30.0	—
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	D	b	D	D
POCATELLO, ID MSA									
61	Educational services	3	D	D	D	D	a	D	D
611	Educational services	3	D	D	D	D	a	D	D
AREA OUTSIDE IDAHO METROPOLITAN AREAS									
61	Educational services	7	D	D	D	D	b	D	D
611	Educational services	7	D	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
ADA COUNTY, ID									
61	Educational services	46	8 707	2 615	610	243	50.1	5.5	
611	Educational services	46	8 707	2 615	610	243	50.1	5.5	
6115	Technical & trade schools	11	D	D	D	b	D	D	
61151	Technical & trade schools	11	D	D	D	b	D	D	
611511	Cosmetology & barber schools	3	D	D	D	a	D	D	
6116	Other schools & instruction	25	2 924	940	226	152	36.8	5.4	
61161	Fine arts schools	8	D	D	D	b	D	D	
611610	Fine arts schools	8	D	D	D	b	D	D	
6116101	Dance schools (including children's & professionals')	7	D	D	D	b	D	D	
61169	All other schools & instruction	12	D	D	D	b	D	D	
BANNOCK COUNTY, ID									
61	Educational services	8	1 863	436	65	38	1.8	8.3	
611	Educational services	8	1 863	436	65	38	1.8	8.3	
6115	Technical & trade schools	2	D	D	D	b	D	D	
61151	Technical & trade schools	2	D	D	D	b	D	D	
611511	Cosmetology & barber schools	1	D	D	D	a	D	D	
BINGHAM COUNTY, ID									
61	Educational services	1	D	D	D	a	D	D	
BLAINE COUNTY, ID									
61	Educational services	7	1 823	289	69	15	12.7	—	
611	Educational services	7	1 823	289	69	15	12.7	—	
6116	Other schools & instruction	7	1 823	289	69	15	12.7	—	
61161	Fine arts schools	3	D	D	D	a	D	D	
611610	Fine arts schools	3	D	D	D	a	D	D	
6116102	Art, drama, & music schools	2	D	D	D	a	D	D	
BONNER COUNTY, ID									
61	Educational services	3	D	D	D	a	D	D	
611	Educational services	3	D	D	D	a	D	D	

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BONNEVILLE COUNTY, ID								
61	Educational services	12	3 399	930	236	95	10.3	4.6
611	Educational services	12	3 399	930	236	95	10.3	4.6
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
BOUNDARY COUNTY, ID								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
CANYON COUNTY, ID								
61	Educational services	7	727	243	50	17	2.3	—
611	Educational services	7	727	243	50	17	2.3	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CASSIA COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
ELMORE COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
FRANKLIN COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
FREMONT COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
GOODING COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
IDAHO COUNTY, ID								
61	Educational services	2	D	D	D	a	D	D
KOOTENAI COUNTY, ID								
61	Educational services	12	2 573	1 078	220	49	19.4	1.2
611	Educational services	12	2 573	1 078	220	49	19.4	1.2
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LATAH COUNTY, ID								
61	Educational services	5	625	200	46	25	—	1.3
611	Educational services	5	625	200	46	25	—	1.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LEMHI COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
MADISON COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
MINIDOKA COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEZ PERCE COUNTY, ID								
61	Educational services	5	1 403	474	112	26	4.0	1.6
611	Educational services	5	1 403	474	112	26	4.0	1.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
PAYETTE COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
SHOSHONE COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
TWIN FALLS COUNTY, ID								
61	Educational services	6	1 553	521	132	26	15.3	1.0
611	Educational services	6	1 553	521	132	26	15.3	1.0
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
VALLEY COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
WASHINGTON COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLACKFOOT, ID								
61	Educational services	1	D	D	D	a	D	D
BOISE CITY, ID								
61	Educational services	34	6 236	1 907	445	157	55.2	2.5
611	Educational services	34	6 236	1 907	445	157	55.2	2.5
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	19	1 630	539	133	78	46.5	9.7
BURLEY, ID *								
61	Educational services	1	D	D	D	a	D	D
BURLEY, ID (CASSIA COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
CALDWELL, ID								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COEUR D'ALENE, ID								
61	Educational services	8	932	273	59	23	36.2	3.4
611	Educational services	8	932	273	59	23	36.2	3.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GARDEN CITY, ID								
61	Educational services	1	D	D	D	a	D	D
HAILEY, ID								
61	Educational services	3	D	D	D	a	D	D
IDAHO FALLS, ID								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
KETCHUM, ID								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
LEWISTON, ID								
61	Educational services	5	1 403	474	112	26	4.0	1.6
611	Educational services	5	1 403	474	112	26	4.0	1.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
MERIDIAN, ID								
61	Educational services	3	440	135	32	9	48.2	51.8
611	Educational services	3	440	135	32	9	48.2	51.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MOSCOW, ID								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MOUNTAIN HOME, ID								
61	Educational services	1	D	D	D	a	D	D
NAMPA, ID								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PAYETTE, ID								
61	Educational services	1	D	D	D	a	D	D
POCATELLO, ID *								
61	Educational services	8	1 863	436	65	38	1.8	8.3
611	Educational services	8	1 863	436	65	38	1.8	8.3
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
POCATELLO, ID (BANNOCK COUNTY PART) *								
61	Educational services	8	1 863	436	65	38	1.8	8.3
611	Educational services	8	1 863	436	65	38	1.8	8.3
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
POST FALLS, ID								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
PRESTON, ID								
61	Educational services	1	D	D	D	a	D	D
REXBURG, ID								
61	Educational services	1	D	D	D	a	D	D
RUPERT, ID								
61	Educational services	1	D	D	D	a	D	D
SANDPOINT, ID								
61	Educational services	2	D	D	D	a	D	D
TWIN FALLS, ID								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WEISER, ID								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ADA COUNTY, ID								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
BALANCE OF BLAINE COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BONNER COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF BONNEVILLE COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BOUNDARY COUNTY, ID								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF CANYON COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF FREMONT COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF GOODING COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF IDAHO COUNTY, ID								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF KOOTENAI COUNTY, ID								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF LATAH COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LEMHI COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SHOSHONE COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TWIN FALLS COUNTY, ID								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF VALLEY COUNTY, ID								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

IDAHO

Burley is in Cassia and Minidoka Counties.

Pocatello is in Bannock and Power Counties.

Appendix E. Metropolitan Areas

IDAHO

Boise City, ID MSA

Ada County, ID

Canyon County, ID

Pocatello, ID MSA

Bannock County, ID

Illinois

1997

Issued August 1999

EC97S61A-IL

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Illinois

1997

Issued August 1999

EC97S61A-IL

1997 Economic Census

Educational Services

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econgguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	ILLINOIS							
	Educational services	1 378	564 828	192 919	48 378	9 762	26.7	12.2
611	Educational services	1 378	564 828	192 919	48 378	9 762	26.7	12.2
6114	Business schools, & computer & management training	281	239 645	81 182	22 601	2 474	14.1	9.7
61141	Business & secretarial schools	20	11 440	4 573	1 267	320	8.9	5.5
611410	Business & secretarial schools	20	11 440	4 573	1 267	320	8.9	5.5
61142	Computer training	134	139 356	53 894	16 290	1 613	13.9	14.7
611420	Computer training	134	139 356	53 894	16 290	1 613	13.9	14.7
61143	Professional & management development training	127	88 849	22 715	5 044	541	15.0	2.5
611430	Professional & management development training	127	88 849	22 715	5 044	541	15.0	2.5
6115	Technical & trade schools	219	94 530	36 188	8 591	1 885	29.9	15.9
61151	Technical & trade schools	219	94 530	36 188	8 591	1 885	29.9	15.9
611511	Cosmetology & barber schools	78	21 372	8 394	2 080	509	22.9	8.4
611512	Flight training	31	11 762	2 912	604	228	61.6	12.5
611513	Apprenticeship training	12	2 532	850	247	59	23.1	76.9
611519	Other trade & technical schools	98	58 864	24 032	5 660	1 089	26.4	16.6
6116	Other schools & instruction	739	177 148	55 886	12 833	4 671	39.9	12.6
61161	Fine arts schools	260	44 172	12 301	3 157	1 432	37.7	18.8
611610	Fine arts schools	260	44 172	12 301	3 157	1 432	37.7	18.8
6116101	Dance schools (including children's & professionals)	194	23 827	6 208	1 522	975	50.3	10.6
6116102	Art, drama, & music schools	66	20 345	6 093	1 635	457	22.9	28.4
61162	Sports & recreation instruction	184	45 582	14 095	2 850	1 248	58.1	8.6
611620	Sports & recreation instruction	184	45 582	14 095	2 850	1 248	58.1	8.6
61163	Language schools	31	9 230	3 205	721	317	29.6	1.5
611630	Language schools	31	9 230	3 205	721	317	29.6	1.5
61169	All other schools & instruction	264	78 164	26 285	6 105	1 674	31.8	12.8
611691	Exam preparation & tutoring	114	31 546	11 639	2 838	814	22.7	22.9
611692	Automobile driving schools	9	9 100	3 472	624	183	48.7	15.3
611699	All other miscellaneous schools & instruction	51	37 518	11 174	2 643	677	35.4	3.6
6117	Educational support services	139	53 505	19 663	4 353	732	33.8	15.2
61171	Educational support services	139	53 505	19 663	4 353	732	33.8	15.2
611710	Educational support services	139	53 505	19 663	4 353	732	33.8	15.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	ILLINOIS								
	Educational services	290	168 068	161 387	57 127	14 026	3 386	12.6	18.8
611	Educational services	290	168 068	161 387	57 127	14 026	3 386	12.6	18.8
6114	Business schools, & computer & management training ..	16	8 317	7 924	1 663	442	80	45.7	31.9
61142	Computer training	4	840	790	458	140	32	87.3	12.7
611420	Computer training	4	840	790	458	140	32	87.3	12.7
61143	Professional & management development training	12	7 477	7 134	1 205	302	48	41.0	34.0
611430	Professional & management development training ..	12	7 477	7 134	1 205	302	48	41.0	34.0
6115	Technical & trade schools	81	58 667	55 000	20 463	5 008	1 083	11.0	22.6
61151	Technical & trade schools	81	58 667	55 000	20 463	5 008	1 083	11.0	22.6
611512	Flight training	5	1 222	1 110	201	51	18	9.1	76.4
611513	Apprenticeship training	58	31 980	29 680	12 614	3 030	527	19.2	31.4
611519	Other trade & technical schools	18	25 465	24 210	7 648	1 927	538	.8	9.0
6116	Other schools & instruction	155	65 344	61 922	26 375	6 385	1 891	13.9	14.8
61161	Fine arts schools	52	21 960	20 908	8 597	2 052	750	22.9	19.5
611610	Fine arts schools	52	21 960	20 908	8 597	2 052	750	22.9	19.5
6116101	Dance schools (including children's & professionals)	11	2 756	2 630	1 034	288	117	12.2	1.9
6116102	Art, drama, & music schools	41	19 204	18 278	7 563	1 764	633	24.4	22.0
61162	Sports & recreation instruction	29	5 640	5 433	1 536	292	174	26.9	23.5
611620	Sports & recreation instruction	29	5 640	5 433	1 536	292	174	26.9	23.5
61163	Language schools	2	D	D	D	D	b	D	D
611630	Language schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	72	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	10	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	62	32 303	31 312	14 522	3 620	794	6.5	11.9
6117	Educational support services	38	35 740	36 541	8 626	2 191	332	5.4	16.6
61171	Educational support services	38	35 740	36 541	8 626	2 191	332	5.4	16.6
611710	Educational support services	38	35 740	36 541	8 626	2 191	332	5.4	16.6

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLOOMINGTON-NORMAL, IL MSA								
61	Educational services	25	2 660	845	214	82	45.4	17.0
611	Educational services	25	2 660	845	214	82	45.4	17.0
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	15	1 589	478	118	65	51.6	19.2
CHAMPAIGN-URBANA, IL MSA								
61	Educational services	21	7 692	2 345	462	267	16.3	2.1
611	Educational services	21	7 692	2 345	462	267	16.3	2.1
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	1 501	366	74	82	42.6	—
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA								
61	Educational services	1 144	521 509	180 388	45 413	8 373	24.8	12.0
611	Educational services	1 144	521 509	180 388	45 413	8 373	24.8	12.0
6114	Business schools, & computer & management training	249	232 357	79 078	22 152	2 381	13.0	9.8
61141	Business & secretarial schools	17	D	D	D	e	D	D
611410	Business & secretarial schools	17	D	D	D	e	D	D
61142	Computer training	122	136 183	52 855	16 038	1 573	13.6	14.4
611420	Computer training	122	136 183	52 855	16 038	1 573	13.6	14.4
61143	Professional & management development training	110	D	D	D	f	D	D
611430	Professional & management development training	110	D	D	D	f	D	D
6115	Technical & trade schools	176	85 225	33 480	7 890	1 586	28.2	16.0
61151	Technical & trade schools	176	85 225	33 480	7 890	1 586	28.2	16.0
611511	Cosmetology & barber schools	58	17 181	6 949	1 737	405	23.4	5.7
611512	Flight training	24	10 583	2 548	533	216	59.7	12.5
611519	Other trade & technical schools	86	55 441	23 256	5 395	920	23.8	17.8
6116	Other schools & instruction	605	156 561	50 212	11 492	3 909	38.2	11.7
61161	Fine arts schools	192	39 131	11 224	2 863	1 105	32.4	19.8
611610	Fine arts schools	192	39 131	11 224	2 863	1 105	32.4	19.8
6116101	Dance schools (including children's & professionals)	133	19 040	5 190	1 237	657	43.2	10.4
6116102	Art, drama, & music schools	59	20 091	6 034	1 626	448	22.3	28.7
61162	Sports & recreation instruction	152	38 887	12 670	2 589	1 023	55.6	8.7
611620	Sports & recreation instruction	152	38 887	12 670	2 589	1 023	55.6	8.7
61163	Language schools	26	8 522	2 865	636	276	29.4	1.7
611630	Language schools	26	8 522	2 865	636	276	29.4	1.7
61169	All other schools & instruction	235	70 021	23 453	5 404	1 505	32.7	10.0
611691	Exam preparation & tutoring	101	26 550	9 797	2 359	736	24.2	16.6
611692	Automobile driving schools	50	9 187	3 456	637	199	45.3	14.2
611699	All other miscellaneous schools & instruction	84	34 284	10 200	2 408	570	36.0	3.7
6117	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
61171	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
611710	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Chicago, IL PMSA								
61	Educational services	1 067	506 318	174 153	44 218	7 962	24.5	12.2
611	Educational services	1 067	506 318	174 153	44 218	7 962	24.5	12.2
6114	Business schools, & computer & management training	237	229 610	77 911	21 910	2 332	12.5	9.8
61141	Business & secretarial schools	15	10 742	4 253	1 188	294	5.4	5.9
611410	Business & secretarial schools	15	10 742	4 253	1 188	294	5.4	5.9
61142	Computer training	115	134 445	52 118	15 921	1 546	13.3	14.6
611420	Computer training	115	134 445	52 118	15 921	1 546	13.3	14.6
61143	Professional & management development training	107	84 423	21 540	4 801	492	12.3	2.5
611430	Professional & management development training	107	84 423	21 540	4 801	492	12.3	2.5
6115	Technical & trade schools	157	78 849	30 756	7 371	1 467	28.7	17.0
61151	Technical & trade schools	157	78 849	30 756	7 371	1 467	28.7	17.0
611511	Cosmetology & barber schools	51	D	D	D	e	D	D
611512	Flight training	21	D	D	D	c	D	D
611519	Other trade & technical schools	78	D	D	D	f	D	D
6116	Other schools & instruction	564	151 715	48 646	11 115	3 680	38.0	11.8
61161	Fine arts schools	176	D	D	D	g	D	D
611610	Fine arts schools	176	D	D	D	g	D	D
6116101	Dance schools (including children's & professionals)	119	D	D	D	f	D	D
6116102	Art, drama, & music schools	57	D	D	D	e	D	D
61162	Sports & recreation instruction	141	D	D	D	f	D	D
611620	Sports & recreation instruction	141	D	D	D	f	D	D
61163	Language schools	25	D	D	D	e	D	D
611630	Language schools	25	D	D	D	e	D	D
61169	All other schools & instruction	222	D	D	D	g	D	D
611691	Exam preparation & tutoring	96	D	D	D	f	D	D
611692	Automobile driving schools	46	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	80	D	D	D	f	D	D
6117	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9
61171	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9
611710	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9
Gary, IN PMSA								
61	Educational services	62	13 775	5 694	1 065	358	32.5	5.2
611	Educational services	62	13 775	5 694	1 065	358	32.5	5.2
6115	Technical & trade schools	15	5 846	2 501	470	102	21.7	4.2
61151	Technical & trade schools	15	5 846	2 501	470	102	21.7	4.2
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	30	3 960	1 248	296	193	45.4	5.1
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	c	D	D
Kankakee, IL PMSA								
61	Educational services	9	960	341	78	32	29.7	12.1
611	Educational services	9	960	341	78	32	29.7	12.1
6115	Technical & trade schools	4	530	223	49	17	35.7	3.0
61151	Technical & trade schools	4	530	223	49	17	35.7	3.0
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
Kenosha, WI PMSA								
61	Educational services	6	456	200	52	21	36.0	12.1
611	Educational services	6	456	200	52	21	36.0	12.1
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA								
61	Educational services	28	4 528	1 356	280	109	25.1	30.0
611	Educational services	28	4 528	1 356	280	109	25.1	30.0
6115	Technical & trade schools	5	2 013	541	125	39	2.1	21.5
61151	Technical & trade schools	5	2 013	541	125	39	2.1	21.5
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	16	1 444	376	91	56	60.7	5.0
DECATUR, IL MSA								
61	Educational services	8	1 593	526	128	64	45.2	17.5
611	Educational services	8	1 593	526	128	64	45.2	17.5
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PEORIA—PEKIN, IL MSA								
61	Educational services	39	8 364	2 702	491	144	66.9	3.4
611	Educational services	39	8 364	2 702	491	144	66.9	3.4
6114	Business schools, & computer & management training	10	3 501	888	185	38	56.6	—
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	19	2 029	694	122	72	64.8	14.0
61161	Fine arts schools	10	836	135	40	36	80.9	—
611610	Fine arts schools	10	836	135	40	36	80.9	—
6116101	Dance schools (including children's & professionals')	10	836	135	40	36	80.9	—
ROCKFORD, IL MSA								
61	Educational services	30	6 114	2 138	518	194	36.9	26.4
611	Educational services	30	6 114	2 138	518	194	36.9	26.4
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	601	202	46	15	D	—
6116	Other schools & instruction	18	4 592	1 654	416	154	24.5	33.6
61161	Fine arts schools	8	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
611691	Exam preparation & tutoring	4	D	D	D	b	D	D
ST. LOUIS, MO—IL MSA								
61	Educational services	335	118 063	39 949	9 873	2 498	22.1	9.0
611	Educational services	335	118 063	39 949	9 873	2 498	22.1	9.0
6114	Business schools, & computer & management training	49	38 798	15 650	3 695	431	19.4	4.6
61142	Computer training	21	D	D	D	e	D	D
611420	Computer training	21	D	D	D	e	D	D
61143	Professional & management development training	26	D	D	D	b	D	D
611430	Professional & management development training	26	D	D	D	b	D	D
6115	Technical & trade schools	63	37 209	12 133	3 084	590	8.3	12.3
61151	Technical & trade schools	63	37 209	12 133	3 084	590	8.3	12.3
611511	Cosmetology & barber schools	21	D	D	D	b	D	D
611512	Flight training	10	16 585	4 427	1 252	215	2.0	—
611519	Other trade & technical schools	30	16 291	5 912	1 379	267	12.7	27.5
6116	Other schools & instruction	199	32 881	10 420	2 609	1 372	40.0	12.4
61161	Fine arts schools	76	9 765	2 450	618	462	53.0	5.2
611610	Fine arts schools	76	9 765	2 450	618	462	53.0	5.2
6116101	Dance schools (including children's & professionals')	70	9 129	2 160	546	435	49.7	5.6
61162	Sports & recreation instruction	57	9 111	2 650	653	485	36.9	21.6
611620	Sports & recreation instruction	57	9 111	2 650	653	485	36.9	21.6
61169	All other schools & instruction	61	D	D	D	e	D	D
611691	Exam preparation & tutoring	31	6 793	2 623	691	224	27.7	3.2
611692	Automobile driving schools	7	1 161	745	185	30	12.1	12.1
611699	All other miscellaneous schools & instruction	23	D	D	D	c	D	D
6117	Educational support services	24	9 175	1 746	485	105	25.1	2.9
61171	Educational support services	24	9 175	1 746	485	105	25.1	2.9
611710	Educational support services	24	9 175	1 746	485	105	25.1	2.9
SPRINGFIELD, IL MSA								
61	Educational services	32	5 265	1 373	311	118	82.9	8.9
611	Educational services	32	5 265	1 373	311	118	82.9	8.9
6115	Technical & trade schools	5	1 927	535	135	39	82.9	17.1
61151	Technical & trade schools	5	1 927	535	135	39	82.9	17.1
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	16	2 422	565	140	63	90.8	2.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE ILLINOIS METROPOLITAN AREAS								
61	Educational services	91	17 835	5 523	1 291	630	41.4	11.1
611	Educational services	91	17 835	5 523	1 291	630	41.4	11.1
6115	Technical & trade schools	19	6 669	2 627	598	224	21.1	4.3
61151	Technical & trade schools	19	6 669	2 627	598	224	21.1	4.3
611511	Cosmetology & barber schools	9	1 540	557	130	46	26.0	14.5
611519	Other trade & technical schools	8	D	D	D	c	D	D
6116	Other schools & instruction	57	9 122	2 051	494	359	52.7	17.2
61161	Fine arts schools	34	2 287	518	143	185	62.9	10.9
611610	Fine arts schools	34	2 287	518	143	185	62.9	10.9
6116101	Dance schools (including children's & professionals)	31	2 243	505	141	182	62.2	11.1
61162	Sports & recreation instruction	14	3 105	274	47	54	95.7	.9
611620	Sports & recreation instruction	14	3 105	274	47	54	95.7	.9
61169	All other schools & instruction	9	3 730	1 259	304	120	10.6	34.6
611691	Exam preparation & tutoring	4	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BLOOMINGTON-NORMAL, IL MSA									
61	Educational services	4	679	635	131	23	14	70.0	-
611	Educational services	4	679	635	131	23	14	70.0	-
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
CHAMPAIGN-URBANA, IL MSA									
61	Educational services	11	1 206	1 185	586	140	74	49.2	3.3
611	Educational services	11	1 206	1 185	586	140	74	49.2	3.3
6115	Technical & trade schools	5	329	361	128	31	17	86.3	9.1
61151	Technical & trade schools	5	329	361	128	31	17	86.3	9.1
6116	Other schools & instruction	6	877	824	458	109	57	35.2	1.1
CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA									
61	Educational services	221	155 660	149 655	52 975	12 873	3 039	11.2	17.9
611	Educational services	221	155 660	149 655	52 975	12 873	3 039	11.2	17.9
6114	Business schools, & computer & management training ..	11	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	54	D	D	D	D	f	D	D
61151	Technical & trade schools	54	D	D	D	D	f	D	D
611513	Apprenticeship training	35	D	D	D	D	e	D	D
611519	Other trade & technical schools	17	D	D	D	D	f	D	D
6116	Other schools & instruction	120	D	D	D	D	g	D	D
61161	Fine arts schools	49	21 465	20 509	8 412	2 010	722	22.5	20.7
611610	Fine arts schools	49	21 465	20 509	8 412	2 010	722	22.5	20.7
6116101	Dance schools (including children's & professionals)	10	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	39	D	D	D	D	f	D	D
61162	Sports & recreation instruction	16	5 111	4 836	1 412	295	180	22.3	23.0
611620	Sports & recreation instruction	16	5 111	4 836	1 412	295	180	22.3	23.0
61163	Language schools	2	D	D	D	D	b	D	D
611630	Language schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	53	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	44	D	D	D	D	f	D	D
6117	Educational support services	36	D	D	D	D	e	D	D
61171	Educational support services	36	D	D	D	D	e	D	D
611710	Educational support services	36	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.									
Chicago, IL PMSA									
61	Educational services	208	149 834	144 517	50 600	12 285	2 904	10.5	18.2
611	Educational services	208	149 834	144 517	50 600	12 285	2 904	10.5	18.2
6114	Business schools, & computer & management training ..	11	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	44	52 497	49 475	18 494	4 542	897	4.9	22.9
61151	Technical & trade schools	44	52 497	49 475	18 494	4 542	897	4.9	22.9
611513	Apprenticeship training	25	D	D	D	D	e	D	D
611519	Other trade & technical schools	17	D	D	D	D	f	D	D
6116	Other schools & instruction	117	54 880	52 141	22 277	5 265	1 619	14.6	13.2
61161	Fine arts schools	48	D	D	D	D	f	D	D
611610	Fine arts schools	48	D	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals)	10	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	38	D	D	D	D	f	D	D
61162	Sports & recreation instruction	15	D	D	D	D	c	D	D
611620	Sports & recreation instruction	15	D	D	D	D	c	D	D
61163	Language schools	2	D	D	D	D	b	D	D
611630	Language schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	52	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	43	D	D	D	D	f	D	D
6117	Educational support services	36	D	D	D	D	e	D	D
61171	Educational support services	36	D	D	D	D	e	D	D
611710	Educational support services	36	D	D	D	D	e	D	D
Gary, IN PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	D	b	D	D
611513	Apprenticeship training	9	D	D	D	D	b	D	D
Kankakee, IL PMSA									
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	D	b	D	D
Kenosha, WI PMSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA									
61	Educational services	11	1 783	1 659	735	244	57	56.6	9.5
611	Educational services	11	1 783	1 659	735	244	57	56.6	9.5
6115	Technical & trade schools	5	1 258	1 129	439	98	36	75.8	9.1
61151	Technical & trade schools	5	1 258	1 129	439	98	36	75.8	9.1
DECATUR, IL MSA									
61	Educational services	3	D	D	D	D	b	D	D
611	Educational services	3	D	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D
PEORIA—PEKIN, IL MSA									
61	Educational services	10	2 331	2 198	714	194	55	13.0	68.1
611	Educational services	10	2 331	2 198	714	194	55	13.0	68.1
6115	Technical & trade schools	6	1 521	1 337	404	93	34	16.6	63.6
61151	Technical & trade schools	6	1 521	1 337	404	93	34	16.6	63.6

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ROCKFORD, IL MSA									
61	Educational services	7	1 771	1 668	650	154	40	35.4	19.6
611	Educational services	7	1 771	1 668	650	154	40	35.4	19.6
6115	Technical & trade schools	3	627	554	210	49	5	100.0	—
61151	Technical & trade schools	3	627	554	210	49	5	100.0	—
6116	Other schools & instruction	3	D	D	D	D	b	D	D
ST. LOUIS, MO-IL MSA									
61	Educational services	64	31 789	28 666	10 651	2 388	626	20.4	31.2
611	Educational services	64	31 789	28 666	10 651	2 388	626	20.4	31.2
6114	Business schools, & computer & management training ..	4	D	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	D	b	D	D
611430	Professional & management development training ..	2	D	D	D	D	b	D	D
6115	Technical & trade schools	17	9 223	7 318	2 398	548	144	41.3	18.6
61151	Technical & trade schools	17	9 223	7 318	2 398	548	144	41.3	18.6
611513	Apprenticeship training	11	6 825	4 920	1 634	411	71	51.8	12.8
6116	Other schools & instruction	39	13 177	12 023	5 225	1 178	389	20.3	25.6
61161	Fine arts schools	8	4 773	4 207	1 564	298	124	25.6	21.9
611610	Fine arts schools	8	4 773	4 207	1 564	298	124	25.6	21.9
6116102	Art, drama, & music schools	8	4 773	4 207	1 564	298	124	25.6	21.9
61162	Sports & recreation instruction	9	2 670	2 601	839	181	72	20.4	19.8
611620	Sports & recreation instruction	9	2 670	2 601	839	181	72	20.4	19.8
61169	All other schools & instruction	20	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	18	D	D	D	D	c	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
SPRINGFIELD, IL MSA									
61	Educational services	8	1 025	878	346	100	27	13.4	39.0
611	Educational services	8	1 025	878	346	100	27	13.4	39.0
6115	Technical & trade schools	5	D	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	D	b	D	D
AREA OUTSIDE ILLINOIS METROPOLITAN AREAS									
61	Educational services	20	3 759	3 816	1 106	345	78	29.8	3.9
611	Educational services	20	3 759	3 816	1 106	345	78	29.8	3.9
6115	Technical & trade schools	7	644	726	259	62	31	84.9	5.3
61151	Technical & trade schools	7	644	726	259	62	31	84.9	5.3
6116	Other schools & instruction	11	D	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, IL								
61	Educational services	5	1 306	119	4	10	87.6	-
611	Educational services	5	1 306	119	4	10	87.6	-
6116	Other schools & instruction	5	1 306	119	4	10	87.6	-
ALEXANDER COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
BUREAU COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
CARROLL COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CASS COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
CHAMPAIGN COUNTY, IL								
61	Educational services	21	7 692	2 345	462	267	16.3	2.1
611	Educational services	21	7 692	2 345	462	267	16.3	2.1
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	1 501	366	74	82	42.6	-
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
CHRISTIAN COUNTY, IL								
61	Educational services	4	913	345	89	26	100.0	-
611	Educational services	4	913	345	89	26	100.0	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
CLARK COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
CLAY COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
CLINTON COUNTY, IL								
61	Educational services	3	247	72	14	3	100.0	-
611	Educational services	3	247	72	14	3	100.0	-
COLES COUNTY, IL								
61	Educational services	6	D	D	D	e	D	D
611	Educational services	6	D	D	D	e	D	D
6115	Technical & trade schools	1	D	D	D	c	D	D
61151	Technical & trade schools	1	D	D	D	c	D	D
6116	Other schools & instruction	4	1 001	425	86	99	5.2	2.8

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COOK COUNTY, IL								
61	Educational services	607	311 361	106 195	25 788	4 723	22.8	16.1
611	Educational services	607	311 361	106 195	25 788	4 723	22.8	16.1
6114	Business schools, & computer & management training	136	130 729	40 687	10 122	1 132	11.8	14.2
61141	Business & secretarial schools	8	5 775	2 494	655	118	6.1	6.8
611410	Business & secretarial schools	8	5 775	2 494	655	118	6.1	6.8
61142	Computer training	65	67 844	23 857	6 286	682	14.7	23.9
611420	Computer training	65	67 844	23 857	6 286	682	14.7	23.9
61143	Professional & management development training	63	57 110	14 336	3 181	332	8.9	3.5
611430	Professional & management development training	63	57 110	14 336	3 181	332	8.9	3.5
6115	Technical & trade schools	97	56 980	24 298	5 854	1 092	22.5	18.7
61151	Technical & trade schools	97	56 980	24 298	5 854	1 092	22.5	18.7
611511	Cosmetology & barber schools	29	10 339	4 075	999	233	18.7	8.7
611512	Flight training	11	D	D	D	b	D	D
611519	Other trade & technical schools	54	40 806	18 510	4 455	753	19.6	20.5
6116	Other schools & instruction	307	98 584	31 613	7 392	2 261	37.0	13.1
61161	Fine arts schools	91	24 684	7 002	1 829	573	26.2	28.1
611610	Fine arts schools	91	24 684	7 002	1 829	573	26.2	28.1
6116101	Dance schools (including children's & professionals)	56	8 559	2 598	611	275	40.2	17.2
6116102	Art, drama, & music schools	35	16 125	4 404	1 218	298	18.8	34.0
61162	Sports & recreation instruction	70	18 128	6 208	1 306	567	69.7	10.1
611620	Sports & recreation instruction	70	18 128	6 208	1 306	567	69.7	10.1
61163	Language schools	18	7 212	2 451	534	205	25.1	—
611630	Language schools	18	7 212	2 451	534	205	25.1	—
61169	All other schools & instruction	128	48 560	15 952	3 723	916	31.9	8.6
611691	Exam preparation & tutoring	49	15 322	5 708	1 357	381	21.7	12.9
611692	Automobile driving schools	26	5 816	2 070	408	115	58.3	21.6
611699	All other miscellaneous schools & instruction	53	27 422	8 174	1 958	420	32.0	3.4
6117	Educational support services	67	25 068	9 597	2 420	238	24.8	31.1
61171	Educational support services	67	25 068	9 597	2 420	238	24.8	31.1
611710	Educational support services	67	25 068	9 597	2 420	238	24.8	31.1
DEKALB COUNTY, IL								
61	Educational services	9	2 651	651	180	83	82.8	2.9
611	Educational services	9	2 651	651	180	83	82.8	2.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
DUPAGE COUNTY, IL								
61	Educational services	179	117 274	42 188	12 375	1 759	22.2	4.5
611	Educational services	179	117 274	42 188	12 375	1 759	22.2	4.5
6114	Business schools, & computer & management training	49	74 370	28 635	9 599	970	10.2	2.6
61142	Computer training	28	54 714	23 910	8 416	728	11.4	3.4
611420	Computer training	28	54 714	23 910	8 416	728	11.4	3.4
61143	Professional & management development training	18	D	D	D	b	D	D
611430	Professional & management development training	18	D	D	D	b	D	D
6115	Technical & trade schools	21	11 121	3 203	698	157	41.9	13.5
61151	Technical & trade schools	21	11 121	3 203	698	157	41.9	13.5
611511	Cosmetology & barber schools	7	D	D	D	b	D	D
611519	Other trade & technical schools	10	8 495	2 345	498	85	46.9	10.7
6116	Other schools & instruction	92	21 005	6 860	1 546	476	36.6	8.6
61161	Fine arts schools	25	4 634	1 485	388	109	45.5	4.1
611610	Fine arts schools	25	4 634	1 485	388	109	45.5	4.1
6116101	Dance schools (including children's & professionals)	17	D	D	D	b	D	D
6116102	Art, drama, & music schools	8	D	D	D	b	D	D
61162	Sports & recreation instruction	26	6 306	2 246	441	117	49.6	3.6
611620	Sports & recreation instruction	26	6 306	2 246	441	117	49.6	3.6
61169	All other schools & instruction	37	9 379	2 932	661	221	23.9	14.7
611691	Exam preparation & tutoring	19	4 761	1 675	403	138	27.5	25.8
611692	Automobile driving schools	10	1 870	795	121	31	17.9	—
6117	Educational support services	17	10 778	3 490	532	156	57.3	—
61171	Educational support services	17	10 778	3 490	532	156	57.3	—
611710	Educational support services	17	10 778	3 490	532	156	57.3	—
EFFINGHAM COUNTY, IL								
61	Educational services	5	265	97	23	17	69.8	—
611	Educational services	5	265	97	23	17	69.8	—
FORD COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
FRANKLIN COUNTY, IL								
61	Educational services	3	124	47	12	14	83.9	16.1

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FULTON COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
GRUNDY COUNTY, IL								
61	Educational services	9	928	146	30	36	100.0	—
611	Educational services	9	928	146	30	36	100.0	—
6116	Other schools & instruction	8	D	D	D	b	D	D
HENRY COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
JACKSON COUNTY, IL								
61	Educational services	5	453	102	19	5	68.2	31.8
611	Educational services	5	453	102	19	5	68.2	31.8
JEFFERSON COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
JERSEY COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
KANE COUNTY, IL								
61	Educational services	59	10 267	3 939	895	314	44.6	11.3
611	Educational services	59	10 267	3 939	895	314	44.6	11.3
6115	Technical & trade schools	13	1 957	711	195	72	14.9	46.3
61151	Technical & trade schools	13	1 957	711	195	72	14.9	46.3
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	35	5 790	1 797	337	194	57.0	4.1
61161	Fine arts schools	16	2 236	635	156	131	40.6	1.8
611610	Fine arts schools	16	2 236	635	156	131	40.6	1.8
6116101	Dance schools (including children's & professionals')	11	1 433	348	86	67	47.5	2.1
61162	Sports & recreation instruction	9	1 891	533	57	22	71.9	10.3
611620	Sports & recreation instruction	9	1 891	533	57	22	71.9	10.3
61169	All other schools & instruction	10	1 663	629	124	41	62.1	—
KANKAKEE COUNTY, IL								
61	Educational services	9	960	341	78	32	29.7	12.1
611	Educational services	9	960	341	78	32	29.7	12.1
6115	Technical & trade schools	4	530	223	49	17	35.7	3.0
61151	Technical & trade schools	4	530	223	49	17	35.7	3.0
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
KENDALL COUNTY, IL								
61	Educational services	5	941	506	195	17	26.6	—
611	Educational services	5	941	506	195	17	26.6	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
KNOX COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAKE COUNTY, IL								
61	Educational services	126	48 793	16 867	3 921	739	25.9	5.8
611	Educational services	126	48 793	16 867	3 921	739	25.9	5.8
6114	Business schools, & computer & management training	32	20 520	7 591	1 966	201	14.0	6.2
61142	Computer training	12	10 426	3 772	1 080	118	8.6	9.7
611420	Computer training	12	10 426	3 772	1 080	118	8.6	9.7
61143	Professional & management development training	17	D	D	D	b	D	D
611430	Professional & management development training	17	D	D	D	b	D	D
6115	Technical & trade schools	6	2 131	815	183	33	81.1	9.2
61151	Technical & trade schools	6	2 131	815	183	33	81.1	9.2
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	77	19 010	6 100	1 248	463	36.4	7.1
61161	Fine arts schools	20	3 443	988	239	104	46.4	11.3
611610	Fine arts schools	20	3 443	988	239	104	46.4	11.3
6116101	Dance schools (including children's & professionals)	13	2 776	782	196	89	43.8	3.7
61162	Sports & recreation instruction	25	10 059	2 891	527	176	31.3	6.3
611620	Sports & recreation instruction	25	10 059	2 891	527	176	31.3	6.3
61169	All other schools & instruction	30	D	D	D	c	D	D
611691	Exam preparation & tutoring	16	D	D	D	b	D	D
6117	Educational support services	11	7 132	2 361	524	42	15.8	—
61171	Educational support services	11	7 132	2 361	524	42	15.8	—
611710	Educational support services	11	7 132	2 361	524	42	15.8	—
LA SALLE COUNTY, IL								
61	Educational services	9	2 757	557	127	69	78.2	1.3
611	Educational services	9	2 757	557	127	69	78.2	1.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
LEE COUNTY, IL								
61	Educational services	6	1 560	467	142	29	23.5	76.5
611	Educational services	6	1 560	467	142	29	23.5	76.5
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
LIVINGSTON COUNTY, IL								
61	Educational services	3	74	38	4	5	100.0	—
LOGAN COUNTY, IL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
MCHENRY COUNTY, IL								
61	Educational services	25	4 758	1 146	248	100	54.5	14.6
611	Educational services	25	4 758	1 146	248	100	54.5	14.6
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
6116	Other schools & instruction	17	1 211	375	79	51	40.8	7.5
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
MCLEAN COUNTY, IL								
61	Educational services	25	2 660	845	214	82	45.4	17.0
611	Educational services	25	2 660	845	214	82	45.4	17.0
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	15	1 589	478	118	65	51.6	19.2

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MACON COUNTY, IL								
61	Educational services	8	1 593	526	128	64	45.2	17.5
611	Educational services	8	1 593	526	128	64	45.2	17.5
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
MADISON COUNTY, IL								
61	Educational services	24	2 915	1 192	266	97	59.3	8.8
611	Educational services	24	2 915	1 192	266	97	59.3	8.8
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	16	1 328	500	93	64	68.1	16.6
MARSHALL COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
MENARD COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
MONROE COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
MONTGOMERY COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
MORGAN COUNTY, IL								
61	Educational services	3	400	151	39	14	100.0	—
611	Educational services	3	400	151	39	14	100.0	—
OGLE COUNTY, IL								
61	Educational services	3	328	39	10	11	100.0	—
611	Educational services	3	328	39	10	11	100.0	—
PEORIA COUNTY, IL								
61	Educational services	25	6 720	2 262	402	101	65.9	4.2
611	Educational services	25	6 720	2 262	402	101	65.9	4.2
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
PERRY COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PIATT COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
RANDOLPH COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
RICHLAND COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROCK ISLAND COUNTY, IL								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ST. CLAIR COUNTY, IL								
61	Educational services	17	2 674	975	262	130	46.1	12.7
611	Educational services	17	2 674	975	262	130	46.1	12.7
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	1 428	497	158	68	23.9	22.4
SALINE COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
SANGAMON COUNTY, IL								
61	Educational services	31	D	D	D	c	D	D
611	Educational services	31	D	D	D	c	D	D
6115	Technical & trade schools	5	1 927	535	135	39	82.9	17.1
61151	Technical & trade schools	5	1 927	535	135	39	82.9	17.1
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	16	2 422	565	140	63	90.8	2.3
SCHUYLER COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
SHELBY COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
STEPHENSON COUNTY, IL								
61	Educational services	3	715	300	73	27	-	-
611	Educational services	3	715	300	73	27	-	-
TAZEWELL COUNTY, IL								
61	Educational services	11	1 411	400	79	34	72.9	-
611	Educational services	11	1 411	400	79	34	72.9	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
UNION COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
VERMILION COUNTY, IL								
61	Educational services	5	624	149	38	30	63.5	-
611	Educational services	5	624	149	38	30	63.5	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WABASH COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
WHITE COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WHITESIDE COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WILL COUNTY, IL								
61	Educational services	48	9 345	2 515	586	191	42.9	16.3
611	Educational services	48	9 345	2 515	586	191	42.9	16.3
6115	Technical & trade schools	11	2 419	571	131	46	30.1	—
61151	Technical & trade schools	11	2 419	571	131	46	30.1	—
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	24	4 866	1 500	373	134	33.5	31.4
61161	Fine arts schools	11	1 429	374	69	50	41.4	—
611610	Fine arts schools	11	1 429	374	69	50	41.4	—
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	b	D	D
WILLIAMSON COUNTY, IL								
61	Educational services	3	60	31	6	2	100.0	—
WINNEBAGO COUNTY, IL								
61	Educational services	27	5 786	2 099	508	183	33.3	27.9
611	Educational services	27	5 786	2 099	508	183	33.3	27.9
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	18	4 592	1 654	416	154	24.5	33.6
61161	Fine arts schools	8	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
611691	Exam preparation & tutoring	4	D	D	D	b	D	D
WOODFORD COUNTY, IL								
61	Educational services	3	233	40	10	9	D	—
611	Educational services	3	233	40	10	9	D	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADDISON, IL								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
ALGONQUIN, IL *								
61	Educational services	2	D	D	D	a	D	D
ALGONQUIN, IL (MCHENRY COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
ALSIP, IL								
61	Educational services	1	D	D	D	a	D	D
ALTON, IL								
61	Educational services	3	356	158	37	20	100.0	-
611	Educational services	3	356	158	37	20	100.0	-
ANNA, IL								
61	Educational services	1	D	D	D	a	D	D
ANTIOCH, IL								
61	Educational services	1	D	D	D	a	D	D
ARLINGTON HEIGHTS, IL *								
61	Educational services	21	3 225	1 082	232	59	73.3	2.3
611	Educational services	21	3 225	1 082	232	59	73.3	2.3
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	1 950	679	147	40	82.8	3.8
ARLINGTON HEIGHTS, IL (COOK COUNTY PART) *								
61	Educational services	21	3 225	1 082	232	59	73.3	2.3
611	Educational services	21	3 225	1 082	232	59	73.3	2.3
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	1 950	679	147	40	82.8	3.8
AURORA, IL *								
61	Educational services	18	3 539	1 388	375	59	35.0	7.0
611	Educational services	18	3 539	1 388	375	59	35.0	7.0
6115	Technical & trade schools	5	817	304	114	16	11.6	6.1
61151	Technical & trade schools	5	817	304	114	16	11.6	6.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	1 152	234	46	20	45.1	17.2
AURORA, IL (DUPAGE COUNTY PART) *								
61	Educational services	7	1 288	358	88	12	62.0	-
611	Educational services	7	1 288	358	88	12	62.0	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
AURORA, IL (KANE COUNTY PART) *								
61	Educational services	11	2 251	1 030	287	47	19.5	11.0
611	Educational services	11	2 251	1 030	287	47	19.5	11.0
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BARRINGTON, IL *								
61	Educational services	11	1 863	623	114	47	37.7	—
611	Educational services	11	1 863	623	114	47	37.7	—
6116	Other schools & instruction	9	D	D	D	b	D	D
61161	Fine arts schools	5	904	252	53	16	62.8	—
611610	Fine arts schools	5	904	252	53	16	62.8	—
BARRINGTON, IL (COOK COUNTY PART) *								
61	Educational services	4	806	257	47	19	53.1	—
611	Educational services	4	806	257	47	19	53.1	—
BARRINGTON, IL (LAKE COUNTY PART) *								
61	Educational services	7	1 057	366	67	28	26.0	—
611	Educational services	7	1 057	366	67	28	26.0	—
6116	Other schools & instruction	6	D	D	D	b	D	D
BARTLETT, IL *								
61	Educational services	3	429	125	14	7	100.0	—
611	Educational services	3	429	125	14	7	100.0	—
BARTLETT, IL (COOK COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
BARTLETT, IL (DUPAGE COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BARTONVILLE, IL								
61	Educational services	4	437	132	9	3	46.2	—
611	Educational services	4	437	132	9	3	46.2	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
BATAVIA, IL *								
61	Educational services	3	245	92	38	8	D	9.4
611	Educational services	3	245	92	38	8	D	9.4
BATAVIA, IL (KANE COUNTY PART) *								
61	Educational services	3	245	92	38	8	D	9.4
611	Educational services	3	245	92	38	8	D	9.4
BEACH PARK, IL								
61	Educational services	1	D	D	D	a	D	D
BEDFORD PARK, IL *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BELLEVILLE, IL								
61	Educational services	6	671	317	88	49	28.8	6.6
611	Educational services	6	671	317	88	49	28.8	6.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
BENSENVILLE, IL *								
61	Educational services	1	D	D	D	a	D	D
BENSENVILLE, IL (DUPAGE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BENTON, IL								
61	Educational services	1	D	D	D	a	D	D
BERKELEY, IL								
61	Educational services	1	D	D	D	a	D	D
BERWYN, IL								
61	Educational services	3	224	154	39	14	79.0	21.0
611	Educational services	3	224	154	39	14	79.0	21.0
BETHALTO, IL								
61	Educational services	1	D	D	D	a	D	D
BLOOMINGDALE, IL								
61	Educational services	5	541	299	56	19	76.7	5.9
611	Educational services	5	541	299	56	19	76.7	5.9
BLOOMINGTON, IL								
61	Educational services	17	1 756	608	171	44	31.6	25.7
611	Educational services	17	1 756	608	171	44	31.6	25.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
BLUE ISLAND, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BOLINGBROOK, IL *								
61	Educational services	5	1 231	169	36	19	15.4	—
611	Educational services	5	1 231	169	36	19	15.4	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BOLINGBROOK, IL (WILL COUNTY PART) *								
61	Educational services	5	1 231	169	36	19	15.4	—
611	Educational services	5	1 231	169	36	19	15.4	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BRADLEY, IL								
61	Educational services	4	570	235	57	24	8.4	17.5
611	Educational services	4	570	235	57	24	8.4	17.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BROOKFIELD, IL								
61	Educational services	3	587	266	66	28	D	—
611	Educational services	3	587	266	66	28	D	—
BUFFALO GROVE, IL *								
61	Educational services	15	4 721	1 989	437	106	19.9	.4
611	Educational services	15	4 721	1 989	437	106	19.9	.4
6116	Other schools & instruction	11	D	D	D	c	D	D
61162	Sports & recreation instruction	4	1 814	784	209	52	13.6	—
611620	Sports & recreation instruction	4	1 814	784	209	52	13.6	—
BUFFALO GROVE, IL (COOK COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BUFFALO GROVE, IL (LAKE COUNTY PART) *								
61	Educational services	13	D	D	D	c	D	D
611	Educational services	13	D	D	D	c	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
BURR RIDGE, IL *								
61	Educational services	1	D	D	D	a	D	D
BURR RIDGE, IL (DUPAGE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
CAIRO, IL								
61	Educational services	1	D	D	D	a	D	D
CALUMET CITY, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CANTON, IL								
61	Educational services	2	D	D	D	a	D	D
CARBONDALE, IL								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
CARLYLE, IL								
61	Educational services	2	D	D	D	a	D	D
CARMI, IL								
61	Educational services	1	D	D	D	a	D	D
CAROL STREAM, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CARTERVILLE, IL								
61	Educational services	1	D	D	D	a	D	D
CARY, IL								
61	Educational services	2	D	D	D	a	D	D
CHAMPAIGN, IL								
61	Educational services	13	2 411	887	215	93	14.4	.5
611	Educational services	13	2 411	887	215	93	14.4	.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
CHARLESTON, IL								
61	Educational services	3	D	D	D	c	D	D
611	Educational services	3	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	c	D	D
61151	Technical & trade schools	1	D	D	D	c	D	D
CHATHAM, IL								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO, IL *								
61	Educational services	238	167 410	59 039	14 626	2 306	17.9	15.5
611	Educational services	238	167 410	59 039	14 626	2 306	17.9	15.5
6114	Business schools, & computer & management training	58	87 755	25 772	6 405	702	9.7	17.2
61142	Computer training	28	D	D	D	e	D	D
611420	Computer training	28	D	D	D	e	D	D
61143	Professional & management development training	28	46 589	10 390	2 246	250	6.1	1.5
611430	Professional & management development training	28	46 589	10 390	2 246	250	6.1	1.5
6115	Technical & trade schools	52	29 130	12 675	3 096	545	26.1	14.6
61151	Technical & trade schools	52	29 130	12 675	3 096	545	26.1	14.6
611511	Cosmetology & barber schools	14	D	D	D	c	D	D
611519	Other trade & technical schools	32	22 279	10 036	2 399	409	27.8	10.8
6116	Other schools & instruction	105	41 299	14 728	3 581	945	30.7	10.9
61161	Fine arts schools	28	9 930	3 760	909	248	18.6	8.0
611610	Fine arts schools	28	9 930	3 760	909	248	18.6	8.0
6116101	Dance schools (including children's & professionals)	15	2 163	663	142	59	33.1	22.5
6116102	Art, drama, & music schools	13	7 767	3 097	767	189	14.6	3.9
61162	Sports & recreation instruction	16	4 294	1 664	374	150	76.0	7.2
611620	Sports & recreation instruction	16	4 294	1 664	374	150	76.0	7.2
61163	Language schools	11	D	D	D	c	D	D
611630	Language schools	11	D	D	D	c	D	D
61169	All other schools & instruction	50	D	D	D	e	D	D
611691	Exam preparation & tutoring	14	7 918	3 400	854	163	4.8	20.0
611692	Automobile driving schools	10	2 046	453	119	47	40.7	54.7
611699	All other miscellaneous schools & instruction	26	D	D	D	c	D	D
6117	Educational support services	23	9 226	5 864	1 544	114	11.6	22.7
61171	Educational support services	23	9 226	5 864	1 544	114	11.6	22.7
611710	Educational support services	23	9 226	5 864	1 544	114	11.6	22.7
CHICAGO, IL (COOK COUNTY PART) *								
61	Educational services	238	167 410	59 039	14 626	2 306	17.9	15.5
611	Educational services	238	167 410	59 039	14 626	2 306	17.9	15.5
6114	Business schools, & computer & management training	58	87 755	25 772	6 405	702	9.7	17.2
61142	Computer training	28	D	D	D	e	D	D
611420	Computer training	28	D	D	D	e	D	D
61143	Professional & management development training	28	46 589	10 390	2 246	250	6.1	1.5
611430	Professional & management development training	28	46 589	10 390	2 246	250	6.1	1.5
6115	Technical & trade schools	52	29 130	12 675	3 096	545	26.1	14.6
61151	Technical & trade schools	52	29 130	12 675	3 096	545	26.1	14.6
611511	Cosmetology & barber schools	14	D	D	D	c	D	D
611519	Other trade & technical schools	32	22 279	10 036	2 399	409	27.8	10.8
6116	Other schools & instruction	105	41 299	14 728	3 581	945	30.7	10.9
61161	Fine arts schools	28	9 930	3 760	909	248	18.6	8.0
611610	Fine arts schools	28	9 930	3 760	909	248	18.6	8.0
6116101	Dance schools (including children's & professionals)	15	2 163	663	142	59	33.1	22.5
6116102	Art, drama, & music schools	13	7 767	3 097	767	189	14.6	3.9
61162	Sports & recreation instruction	16	4 294	1 664	374	150	76.0	7.2
611620	Sports & recreation instruction	16	4 294	1 664	374	150	76.0	7.2
61163	Language schools	11	D	D	D	c	D	D
611630	Language schools	11	D	D	D	c	D	D
61169	All other schools & instruction	50	D	D	D	e	D	D
611691	Exam preparation & tutoring	14	7 918	3 400	854	163	4.8	20.0
611692	Automobile driving schools	10	2 046	453	119	47	40.7	54.7
611699	All other miscellaneous schools & instruction	26	D	D	D	c	D	D
6117	Educational support services	23	9 226	5 864	1 544	114	11.6	22.7
61171	Educational support services	23	9 226	5 864	1 544	114	11.6	22.7
611710	Educational support services	23	9 226	5 864	1 544	114	11.6	22.7
CHILLICOTHE, IL								
61	Educational services	1	D	D	D	a	D	D
CHRISTOPHER, IL								
61	Educational services	1	D	D	D	a	D	D
CICERO, IL								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
CLARENDON HILLS, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COAL CITY, IL *								
61	Educational services	1	D	D	D	a	D	D
COAL CITY, IL (GRUNDY COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
COLLINSVILLE, IL *								
61	Educational services	3	211	58	6	5	72.0	28.0
COLLINSVILLE, IL (MADISON COUNTY PART) *								
61	Educational services	3	211	58	6	5	72.0	28.0
COUNTRY CLUB HILLS, IL								
61	Educational services	1	D	D	D	a	D	D
COUNTRYSIDE, IL								
61	Educational services	1	D	D	D	a	D	D
CREST HILL, IL								
61	Educational services	1	D	D	D	a	D	D
CRESTWOOD, IL								
61	Educational services	1	D	D	D	a	D	D
CRETE, IL								
61	Educational services	1	D	D	D	a	D	D
CRYSTAL LAKE, IL								
61	Educational services	9	735	206	45	28	50.2	7.2
611	Educational services	9	735	206	45	28	50.2	7.2
DANVILLE, IL								
61	Educational services	2	D	D	D	a	D	D
DARIEN, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
DECATUR, IL								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
DEERFIELD, IL *								
61	Educational services	12	12 457	4 474	1 470	152	13.3	9.7
611	Educational services	12	12 457	4 474	1 470	152	13.3	9.7
6114	Business schools, & computer & management training	4	10 412	3 613	1 306	109	—	7.9
61142	Computer training	4	10 412	3 613	1 306	109	—	7.9
611420	Computer training	4	10 412	3 613	1 306	109	—	7.9
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
DEERFIELD, IL (COOK COUNTY PART) *								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
DEERFIELD, IL (LAKE COUNTY PART) *								
61	Educational services	11	D	D	D	c	D	D
611	Educational services	11	D	D	D	c	D	D
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
DEER PARK, IL								
61	Educational services	1	D	D	D	a	D	D
DEKALB, IL								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
DES PLAINES, IL								
61	Educational services	8	3 537	829	196	58	44.1	13.5
611	Educational services	8	3 537	829	196	58	44.1	13.5
6115	Technical & trade schools	3	1 036	382	82	12	59.6	40.4
61151	Technical & trade schools	3	1 036	382	82	12	59.6	40.4
6116	Other schools & instruction	4	D	D	D	b	D	D
DIXON, IL								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
DOLTON, IL								
61	Educational services	3	179	53	12	12	D	-
DOWNERS GROVE, IL								
61	Educational services	21	10 052	3 191	654	160	9.0	.9
611	Educational services	21	10 052	3 191	654	160	9.0	.9
6114	Business schools, & computer & management training	11	8 035	2 576	525	92	4.6	1.1
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	b	D	D
611430	Professional & management development training	7	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
DU QUOIN, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
EAST ALTON, IL								
61	Educational services	2	D	D	D	a	D	D
EAST MOLINE, IL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
EAST PEORIA, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
EDWARDSVILLE, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
EFFINGHAM, IL								
61	Educational services	4	D	D	D	a	D	D
ELGIN, IL *								
61	Educational services	17	2 692	1 361	350	143	34.1	1.0
611	Educational services	17	2 692	1 361	350	143	34.1	1.0
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	1 377	545	131	102	39.0	1.9
61161	Fine arts schools	5	885	344	82	86	36.3	—
611610	Fine arts schools	5	885	344	82	86	36.3	—
ELGIN, IL (KANE COUNTY PART) *								
61	Educational services	17	2 692	1 361	350	143	34.1	1.0
611	Educational services	17	2 692	1 361	350	143	34.1	1.0
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	1 377	545	131	102	39.0	1.9
61161	Fine arts schools	5	885	344	82	86	36.3	—
611610	Fine arts schools	5	885	344	82	86	36.3	—
ELK GROVE VILLAGE, IL *								
61	Educational services	4	303	107	19	8	80.2	—
611	Educational services	4	303	107	19	8	80.2	—
ELK GROVE VILLAGE, IL (COOK COUNTY PART) *								
61	Educational services	4	303	107	19	8	80.2	—
611	Educational services	4	303	107	19	8	80.2	—
ELMHURST, IL *								
61	Educational services	6	3 049	1 134	265	36	3.3	—
611	Educational services	6	3 049	1 134	265	36	3.3	—
6116	Other schools & instruction	4	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
ELMHURST, IL (DUPAGE COUNTY PART) *								
61	Educational services	6	3 049	1 134	265	36	3.3	—
611	Educational services	6	3 049	1 134	265	36	3.3	—
6116	Other schools & instruction	4	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
ELMWOOD PARK, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
EVANSTON, IL								
61	Educational services	21	4 383	1 495	321	92	67.3	22.5
611	Educational services	21	4 383	1 495	321	92	67.3	22.5
6116	Other schools & instruction	13	2 303	836	171	79	80.0	7.6
61161	Fine arts schools	6	1 102	473	119	42	59.3	15.8
611610	Fine arts schools	6	1 102	473	119	42	59.3	15.8

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							From administrative records ¹	Estimated ²
EVERGREEN PARK, IL								
61	Educational services	4	374	133	33	18	17.6	82.4
611	Educational services	4	374	133	33	18	17.6	82.4
FAIRBURY, IL								
61	Educational services	1	D	D	D	a	D	D
FAIRVIEW HEIGHTS, IL								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
FLORA, IL								
61	Educational services	1	D	D	D	a	D	D
FLOSSMOOR, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
FOREST PARK, IL								
61	Educational services	1	D	D	D	a	D	D
FOX RIVER GROVE, IL *								
61	Educational services	1	D	D	D	a	D	D
FOX RIVER GROVE, IL (MCHENRY COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
FRANKFORT, IL								
61	Educational services	1	D	D	D	a	D	D
FREEPORT, IL								
61	Educational services	3	715	300	73	27	—	—
611	Educational services	3	715	300	73	27	—	—
GALESBURG, IL								
61	Educational services	1	D	D	D	a	D	D
GENEVA, IL								
61	Educational services	8	1 957	649	88	22	90.9	.6
611	Educational services	8	1 957	649	88	22	90.9	.6
6116	Other schools & instruction	6	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
GIBSON, IL								
61	Educational services	1	D	D	D	a	D	D
GLEN CARBON, IL								
61	Educational services	3	613	241	49	9	75.9	24.1
611	Educational services	3	613	241	49	9	75.9	24.1
GLENCOE, IL								
61	Educational services	3	146	55	15	4	D	63.0
GLENDALE HEIGHTS, IL								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
GLEN ELLYN, IL								
61	Educational services	11	1 782	361	66	29	90.0	10.0
611	Educational services	11	1 782	361	66	29	90.0	10.0
GLENVIEW, IL								
61	Educational services	9	2 154	827	147	41	19.2	3.2
611	Educational services	9	2 154	827	147	41	19.2	3.2
6116	Other schools & instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
GODFREY, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
GRANITE CITY, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
GRAYSLAKE, IL								
61	Educational services	4	379	125	29	20	37.7	16.4
611	Educational services	4	379	125	29	20	37.7	16.4
GURNEE, IL								
61	Educational services	8	4 208	1 514	453	33	15.1	—
611	Educational services	8	4 208	1 514	453	33	15.1	—
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	a	D	D
611430	Professional & management development training	2	D	D	D	a	D	D
HANOVER PARK, IL *								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
HANOVER PARK, IL (COOK COUNTY PART) *								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
HARRISBURG, IL								
61	Educational services	1	D	D	D	a	D	D
HARVEY, IL								
61	Educational services	1	D	D	D	a	D	D
HARWOOD HEIGHTS, IL								
61	Educational services	1	D	D	D	a	D	D
HAWTHORN WOODS, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HICKORY HILLS, IL								
61	Educational services	3	D	D	D	c	D	D
611	Educational services	3	D	D	D	c	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
HIGHLAND, IL								
61	Educational services	1	D	D	D	a	D	D
HIGHLAND PARK, IL								
61	Educational services	14	3 263	1 121	238	73	14.6	15.8
611	Educational services	14	3 263	1 121	238	73	14.6	15.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	2 013	721	161	55	23.7	15.8
61169	All other schools & instruction	5	1 273	516	120	25	7.2	2.5
HIGHWOOD, IL								
61	Educational services	1	D	D	D	a	D	D
HILLSBORO, IL								
61	Educational services	1	D	D	D	a	D	D
HILLSIDE, IL								
61	Educational services	2	D	D	D	a	D	D
HINSDALE, IL *								
61	Educational services	8	17 649	5 304	2 459	205	8.3	10.4
611	Educational services	8	17 649	5 304	2 459	205	8.3	10.4
6114	Business schools, & computer & management training	5	D	D	D	c	D	D
61142	Computer training	3	D	D	D	c	D	D
611420	Computer training	3	D	D	D	c	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
HINSDALE, IL (DUPAGE COUNTY PART) *								
61	Educational services	8	17 649	5 304	2 459	205	8.3	10.4
611	Educational services	8	17 649	5 304	2 459	205	8.3	10.4
6114	Business schools, & computer & management training	5	D	D	D	c	D	D
61142	Computer training	3	D	D	D	c	D	D
611420	Computer training	3	D	D	D	c	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
HOFFMAN ESTATES, IL *								
61	Educational services	6	2 053	1 000	257	24	87.1	—
611	Educational services	6	2 053	1 000	257	24	87.1	—
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
HOFFMAN ESTATES, IL (COOK COUNTY PART) *								
61	Educational services	6	2 053	1 000	257	24	87.1	—
611	Educational services	6	2 053	1 000	257	24	87.1	—
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
HOMEWOOD, IL								
61	Educational services	7	1 395	364	79	36	92.2	1.1
611	Educational services	7	1 395	364	79	36	92.2	1.1
6116	Other schools & instruction	4	D	D	D	b	D	D
INVERNESS, IL								
61	Educational services	3	724	130	17	6	D	—
611	Educational services	3	724	130	17	6	D	—

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							From administrative records ¹	Estimated ²
ITASCA, IL								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
JACKSONVILLE, IL								
61	Educational services	3	400	151	39	14	100.0	—
611	Educational services	3	400	151	39	14	100.0	—
JERSEYVILLE, IL								
61	Educational services	2	D	D	D	a	D	D
JOLIET, IL *								
61	Educational services	9	2 804	964	253	65	36.6	42.6
611	Educational services	9	2 804	964	253	65	36.6	42.6
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
JOLIET, IL (WILL COUNTY PART) *								
61	Educational services	9	2 804	964	253	65	36.6	42.6
611	Educational services	9	2 804	964	253	65	36.6	42.6
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
KANKAKEE, IL								
61	Educational services	3	D	D	D	a	D	D
KEWANEE, IL								
61	Educational services	1	D	D	D	a	D	D
KILDEER, IL								
61	Educational services	1	D	D	D	a	D	D
LA GRANGE, IL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
LAKE BLUFF, IL								
61	Educational services	4	383	58	21	2	100.0	—
611	Educational services	4	383	58	21	2	100.0	—
LAKE FOREST, IL								
61	Educational services	7	3 440	1 418	357	45	19.2	.6
611	Educational services	7	3 440	1 418	357	45	19.2	.6
6116	Other schools & instruction	2	D	D	D	a	D	D
LAKE IN THE HILLS, IL								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
LAKE VILLA, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LAKE ZURICH, IL								
61	Educational services	7	1 363	441	70	35	87.9	12.1
611	Educational services	7	1 363	441	70	35	87.9	12.1
6116	Other schools & instruction	5	D	D	D	b	D	D
LANSING, IL								
61	Educational services	1	D	D	D	a	D	D
LA SALLE, IL								
61	Educational services	3	1 122	384	84	16	D	-
611	Educational services	3	1 122	384	84	16	D	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LIBERTYVILLE, IL								
61	Educational services	6	1 886	251	57	27	67.8	-
611	Educational services	6	1 886	251	57	27	67.8	-
6116	Other schools & instruction	4	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	b	D	D
LINCOLN, IL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
LINCOLNSHIRE, IL								
61	Educational services	2	D	D	D	a	D	D
LINCOLNWOOD, IL								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
LINDENHURST, IL								
61	Educational services	1	D	D	D	a	D	D
LISLE, IL								
61	Educational services	4	1 323	394	104	25	10.8	-
611	Educational services	4	1 323	394	104	25	10.8	-
LITCHFIELD, IL								
61	Educational services	1	D	D	D	a	D	D
LOMBARD, IL								
61	Educational services	7	1 996	557	134	35	23.0	-
611	Educational services	7	1 996	557	134	35	23.0	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61161	Fine arts schools	4	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	b	D	D
LONG GROVE, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LOVES PARK, IL								
61	Educational services	3	441	93	22	5	D	-
611	Educational services	3	441	93	22	5	D	-

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							From administrative records ¹	Estimated ²
MCHENRY, IL								
61	Educational services	3	381	138	26	13	—	23.9
611	Educational services	3	381	138	26	13	—	23.9
MACHESNEY PARK, IL								
61	Educational services	1	D	D	D	a	D	D
MARION, IL *								
61	Educational services	2	D	D	D	a	D	D
MARION, IL (WILLIAMSON COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
MARSHALL, IL								
61	Educational services	1	D	D	D	a	D	D
MATTESON, IL *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MATTESON, IL (COOK COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MATTOON, IL								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
MAYWOOD, IL								
61	Educational services	1	D	D	D	a	D	D
MENDOTA, IL								
61	Educational services	1	D	D	D	a	D	D
METAMORA, IL								
61	Educational services	1	D	D	D	a	D	D
MIDLOTHIAN, IL								
61	Educational services	1	D	D	D	a	D	D
MOKENA, IL								
61	Educational services	3	1 005	331	110	38	—	31.4
611	Educational services	3	1 005	331	110	38	—	31.4
6116	Other schools & instruction	2	D	D	D	b	D	D
MOLINE, IL								
61	Educational services	4	1 051	399	42	9	14.6	78.5
611	Educational services	4	1 051	399	42	9	14.6	78.5
MONTGOMERY, IL *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MONTGOMERY, IL (KANE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
MONTGOMERY, IL (KENDALL COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
MORRIS, IL								
61	Educational services	6	711	108	20	21	100.0	—
611	Educational services	6	711	108	20	21	100.0	—
MORTON, IL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
MORTON GROVE, IL								
61	Educational services	6	1 709	702	124	30	91.7	8.3
611	Educational services	6	1 709	702	124	30	91.7	8.3
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
MOUNT CARMEL, IL								
61	Educational services	1	D	D	D	a	D	D
MOUNT PROSPECT, IL								
61	Educational services	11	1 601	593	119	45	37.7	9.3
611	Educational services	11	1 601	593	119	45	37.7	9.3
6116	Other schools & instruction	7	958	307	46	27	29.2	4.6
61161	Fine arts schools	4	779	215	45	26	18.6	—
611610	Fine arts schools	4	779	215	45	26	18.6	—
MOUNT ZION, IL								
61	Educational services	1	D	D	D	a	D	D
MUNDELEIN, IL								
61	Educational services	5	1 412	581	142	52	16.6	29.9
611	Educational services	5	1 412	581	142	52	16.6	29.9
6116	Other schools & instruction	3	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
MURPHYSBORO, IL								
61	Educational services	1	D	D	D	a	D	D
NAPERVILLE, IL *								
61	Educational services	36	12 618	4 050	966	168	42.4	17.8
611	Educational services	36	12 618	4 050	966	168	42.4	17.8
6115	Technical & trade schools	4	2 540	1 044	229	21	65.2	34.8
61151	Technical & trade schools	4	2 540	1 044	229	21	65.2	34.8
6116	Other schools & instruction	24	7 854	2 214	533	119	33.2	17.3
61161	Fine arts schools	8	1 704	575	137	29	42.5	—
611610	Fine arts schools	8	1 704	575	137	29	42.5	—
6116101	Dance schools (including children's & professionals')	5	D	D	D	a	D	D
61162	Sports & recreation instruction	7	1 634	518	122	21	49.4	9.9
611620	Sports & recreation instruction	7	1 634	518	122	21	49.4	9.9
61169	All other schools & instruction	9	4 516	1 121	274	69	23.8	26.4
611691	Exam preparation & tutoring	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
NAPERVILLE, IL (DUPAGE COUNTY PART) *								
61	Educational services	31	11 701	3 644	899	157	40.7	19.2
611	Educational services	31	11 701	3 644	899	157	40.7	19.2
6115	Technical & trade schools	4	2 540	1 044	229	21	65.2	34.8
61151	Technical & trade schools	4	2 540	1 044	229	21	65.2	34.8
6116	Other schools & instruction	21	D	D	D	c	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	5	D	D	D	a	D	D
61162	Sports & recreation instruction	7	1 634	518	122	21	49.4	9.9
611620	Sports & recreation instruction	7	1 634	518	122	21	49.4	9.9
61169	All other schools & instruction	7	D	D	D	b	D	D
611691	Exam preparation & tutoring	4	D	D	D	b	D	D
NAPERVILLE, IL (WILL COUNTY PART) *								
61	Educational services	5	917	406	67	11	64.1	-
611	Educational services	5	917	406	67	11	64.1	-
NEW LENOX, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
NILES, IL								
61	Educational services	4	681	198	48	12	72.5	17.8
611	Educational services	4	681	198	48	12	72.5	17.8
NORMAL, IL								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
NORTH AURORA, IL								
61	Educational services	1	D	D	D	a	D	D
NORTHBROOK, IL								
61	Educational services	20	9 920	3 055	679	116	15.0	18.4
611	Educational services	20	9 920	3 055	679	116	15.0	18.4
6114	Business schools, & computer & management training	5	5 279	1 506	339	40	8.5	25.2
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	3 696	1 196	252	68	26.4	2.3
61169	All other schools & instruction	8	D	D	D	b	D	D
NORTH CHICAGO, IL								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
NORTHFIELD, IL								
61	Educational services	4	309	53	11	3	80.9	19.1
611	Educational services	4	309	53	11	3	80.9	19.1
OAK BROOK, IL *								
61	Educational services	5	5 873	2 572	478	172	47.3	-
611	Educational services	5	5 873	2 572	478	172	47.3	-
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OAK BROOK, IL (DUPAGE COUNTY PART) *								
61	Educational services	5	5 873	2 572	478	172	47.3	—
611	Educational services	5	5 873	2 572	478	172	47.3	—
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
OAK FOREST, IL								
61	Educational services	7	1 775	660	149	40	19.0	5.5
611	Educational services	7	1 775	660	149	40	19.0	5.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
OAK LAWN, IL								
61	Educational services	6	3 198	1 394	322	53	40.8	—
611	Educational services	6	3 198	1 394	322	53	40.8	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
OAK PARK, IL								
61	Educational services	16	6 742	2 085	488	125	19.5	.4
611	Educational services	16	6 742	2 085	488	125	19.5	.4
6116	Other schools & instruction	7	5 695	1 764	422	116	5.2	—
61161	Fine arts schools	4	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D
O'FALLON, IL								
61	Educational services	2	D	D	D	a	D	D
OLNEY, IL								
61	Educational services	1	D	D	D	a	D	D
OLYMPIA FIELDS, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
OREGON, IL								
61	Educational services	1	D	D	D	a	D	D
ORLAND HILLS, IL								
61	Educational services	1	D	D	D	a	D	D
ORLAND PARK, IL *								
61	Educational services	11	1 813	482	103	47	66.4	.3
611	Educational services	11	1 813	482	103	47	66.4	.3
6116	Other schools & instruction	8	D	D	D	b	D	D
ORLAND PARK, IL (COOK COUNTY PART) *								
61	Educational services	11	1 813	482	103	47	66.4	.3
611	Educational services	11	1 813	482	103	47	66.4	.3
6116	Other schools & instruction	8	D	D	D	b	D	D
OTTAWA, IL								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
PALATINE, IL								
61	Educational services	15	3 865	1 372	341	82	49.1	.3
611	Educational services	15	3 865	1 372	341	82	49.1	.3
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	8	2 249	581	218	49	60.5	.5
61161	Fine arts schools	3	761	73	12	7	100.0	—
611610	Fine arts schools	3	761	73	12	7	100.0	—
PALOS HEIGHTS, IL								
61	Educational services	1	D	D	D	a	D	D
PALOS HILLS, IL								
61	Educational services	3	424	100	24	10	D	40.8
611	Educational services	3	424	100	24	10	D	40.8
PALOS PARK, IL								
61	Educational services	1	D	D	D	a	D	D
PANA, IL								
61	Educational services	1	D	D	D	a	D	D
PARK FOREST, IL *								
61	Educational services	1	D	D	D	a	D	D
PARK FOREST, IL (COOK COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
PARK RIDGE, IL								
61	Educational services	6	962	330	91	35	16.6	10.4
611	Educational services	6	962	330	91	35	16.6	10.4
PEKIN, IL *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PEKIN, IL (TAZEWELL COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PEORIA, IL								
61	Educational services	17	6 167	2 091	389	96	66.7	4.6
611	Educational services	17	6 167	2 091	389	96	66.7	4.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
PERU, IL								
61	Educational services	1	D	D	D	a	D	D
PLAINFIELD, IL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
PONTIAC, IL								
61	Educational services	1	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PRINCETON, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
PROSPECT HEIGHTS, IL								
61	Educational services	3	1 338	380	84	31	D	-
611	Educational services	3	1 338	380	84	31	D	-
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
QUINCY, IL								
61	Educational services	5	1 306	119	4	10	87.6	-
611	Educational services	5	1 306	119	4	10	87.6	-
6116	Other schools & instruction	5	1 306	119	4	10	87.6	-
RIGHTON PARK, IL								
61	Educational services	1	D	D	D	a	D	D
RIVER FOREST, IL								
61	Educational services	6	5 747	1 400	309	59	7.3	72.8
611	Educational services	6	5 747	1 400	309	59	7.3	72.8
6116	Other schools & instruction	2	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D
RIVER GROVE, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
RIVERSIDE, IL								
61	Educational services	2	D	D	D	a	D	D
ROCKFORD, IL								
61	Educational services	13	4 327	1 664	393	142	22.3	36.3
611	Educational services	13	4 327	1 664	393	142	22.3	36.3
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	c	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
611691	Exam preparation & tutoring	2	D	D	D	b	D	D
ROCKTON, IL								
61	Educational services	2	D	D	D	a	D	D
ROLLING MEADOWS, IL								
61	Educational services	7	9 050	2 888	798	93	3.0	59.7
611	Educational services	7	9 050	2 888	798	93	3.0	59.7
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
ROMEOVILLE, IL								
61	Educational services	1	D	D	D	a	D	D
ROSELLE, IL *								
61	Educational services	3	1 177	349	64	21	D	-
611	Educational services	3	1 177	349	64	21	D	-

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							From administrative records ¹	Estimated ²
ROSELLE, IL (DUPAGE COUNTY PART) *								
61	Educational services	3	1 177	349	64	21	D	—
611	Educational services	3	1 177	349	64	21	D	—
ROSEMONT, IL								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61161	Fine arts schools	1	D	D	D	a	D	D
611610	Fine arts schools	1	D	D	D	a	D	D
6116102	Art, drama, & music schools	1	D	D	D	a	D	D
ROUND LAKE PARK, IL								
61	Educational services	1	D	D	D	a	D	D
RUSHVILLE, IL								
61	Educational services	1	D	D	D	a	D	D
ST. CHARLES, IL *								
61	Educational services	8	1 415	308	66	60	39.4	19.9
611	Educational services	8	1 415	308	66	60	39.4	19.9
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61161	Fine arts schools	4	869	177	34	30	33.7	—
611610	Fine arts schools	4	869	177	34	30	33.7	—
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
ST. CHARLES, IL (KANE COUNTY PART) *								
61	Educational services	8	1 415	308	66	60	39.4	19.9
611	Educational services	8	1 415	308	66	60	39.4	19.9
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61161	Fine arts schools	4	869	177	34	30	33.7	—
611610	Fine arts schools	4	869	177	34	30	33.7	—
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
SAVOY, IL								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SCHAUMBURG, IL *								
61	Educational services	34	25 823	10 170	2 670	412	8.3	5.9
611	Educational services	34	25 823	10 170	2 670	412	8.3	5.9
6114	Business schools, & computer & management training	10	11 495	3 658	1 021	93	6.0	2.9
61142	Computer training	7	D	D	D	b	D	D
611420	Computer training	7	D	D	D	b	D	D
6115	Technical & trade schools	7	9 625	4 869	1 246	226	4.8	.7
61151	Technical & trade schools	7	9 625	4 869	1 246	226	4.8	.7
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	5	D	D	D	c	D	D
6116	Other schools & instruction	9	3 084	1 042	245	62	2.4	16.1
61169	All other schools & instruction	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SCHAUMBURG, IL (COOK COUNTY PART) *								
61	Educational services	34	25 823	10 170	2 670	412	8.3	5.9
611	Educational services	34	25 823	10 170	2 670	412	8.3	5.9
6114	Business schools, & computer & management training	10	11 495	3 658	1 021	93	6.0	2.9
61142	Computer training	7	D	D	D	b	D	D
611420	Computer training	7	D	D	D	b	D	D
6115	Technical & trade schools	7	9 625	4 869	1 246	226	4.8	.7
61151	Technical & trade schools	7	9 625	4 869	1 246	226	4.8	.7
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	5	D	D	D	c	D	D
6116	Other schools & instruction	9	3 084	1 042	245	62	2.4	16.1
61169	All other schools & instruction	5	D	D	D	b	D	D
SCHILLER PARK, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
SHELBYVILLE, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
SHERMAN, IL								
61	Educational services	1	D	D	D	a	D	D
SHILOH, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
SHOREWOOD, IL								
61	Educational services	2	D	D	D	a	D	D
SKOKIE, IL								
61	Educational services	9	1 861	435	92	33	91.1	8.9
611	Educational services	9	1 861	435	92	33	91.1	8.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
SLEEPY HOLLOW, IL								
61	Educational services	1	D	D	D	a	D	D
SOUTH BARRINGTON, IL								
61	Educational services	2	D	D	D	a	D	D
SOUTH BELOIT, IL								
61	Educational services	1	D	D	D	a	D	D
SOUTH CHICAGO HEIGHTS, IL								
61	Educational services	1	D	D	D	a	D	D
SOUTH HOLLAND, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SPARTA, IL								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SPRINGFIELD, IL								
61	Educational services	22	4 746	1 178	255	92	85.7	8.7
611	Educational services	22	4 746	1 178	255	92	85.7	8.7
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	2 061	445	105	50	100.0	—
STERLING, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
STONE PARK, IL								
61	Educational services	1	D	D	D	a	D	D
STREAMWOOD, IL								
61	Educational services	1	D	D	D	a	D	D
SWANSEA, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SYCAMORE, IL								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
TAYLORVILLE, IL								
61	Educational services	2	D	D	D	a	D	D
THORNTON, IL								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
TINLEY PARK, IL *								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
TINLEY PARK, IL (COOK COUNTY PART) *								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
TRENTON, IL								
61	Educational services	1	D	D	D	a	D	D
TROY, IL								
61	Educational services	1	D	D	D	a	D	D
URBANA, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
VERNON HILLS, IL								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
VILLA PARK, IL								
61	Educational services	3	602	131	32	9	D	28.2
611	Educational services	3	602	131	32	9	D	28.2
WARRENVILLE, IL								
61	Educational services	4	521	90	10	6	67.8	13.1
611	Educational services	4	521	90	10	6	67.8	13.1
WASHINGTON, IL								
61	Educational services	2	D	D	D	a	D	D
WATERLOO, IL								
61	Educational services	1	D	D	D	a	D	D
WAUCONDA, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WAUKEGAN, IL								
61	Educational services	5	297	86	18	6	81.8	4.7
611	Educational services	5	297	86	18	6	81.8	4.7
WESTCHESTER, IL								
61	Educational services	3	3 254	487	149	37	—	11.6
611	Educational services	3	3 254	487	149	37	—	11.6
WEST CHICAGO, IL								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
WEST DUNDEE, IL								
61	Educational services	2	D	D	D	a	D	D
WESTERN SPRINGS, IL								
61	Educational services	3	612	195	48	21	D	—
611	Educational services	3	612	195	48	21	D	—
WEST FRANKFORT, IL								
61	Educational services	1	D	D	D	a	D	D
WESTMONT, IL								
61	Educational services	6	2 875	1 049	185	48	54.1	—
611	Educational services	6	2 875	1 049	185	48	54.1	—
6116	Other schools & instruction	3	D	D	D	b	D	D
WEST PEORIA, IL *								
61	Educational services	1	D	D	D	a	D	D
WHEATON, IL								
61	Educational services	15	3 791	1 266	277	62	54.0	—
611	Educational services	15	3 791	1 266	277	62	54.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	2 503	814	209	47	53.9	—
61169	All other schools & instruction	5	1 247	493	172	41	68.7	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WHEELING, IL *								
61	Educational services	8	5 554	1 916	381	153	74.5	—
611	Educational services	8	5 554	1 916	381	153	74.5	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	4 480	1 655	325	142	68.4	—
61162	Sports & recreation instruction	2	D	D	D	c	D	D
611620	Sports & recreation instruction	2	D	D	D	c	D	D
WHEELING, IL (COOK COUNTY PART) *								
61	Educational services	8	5 554	1 916	381	153	74.5	—
611	Educational services	8	5 554	1 916	381	153	74.5	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	4 480	1 655	325	142	68.4	—
61162	Sports & recreation instruction	2	D	D	D	c	D	D
611620	Sports & recreation instruction	2	D	D	D	c	D	D
WILLOWBROOK, IL								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
WILLOW SPRINGS, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WILMETTE, IL								
61	Educational services	4	869	402	23	4	99.1	.9
611	Educational services	4	869	402	23	4	99.1	.9
WINFIELD, IL								
61	Educational services	1	D	D	D	a	D	D
WINNETKA, IL								
61	Educational services	7	1 760	552	123	31	88.4	—
611	Educational services	7	1 760	552	123	31	88.4	—
6116	Other schools & instruction	3	840	188	57	23	D	—
WOODRIDGE, IL *								
61	Educational services	4	977	289	40	26	23.4	—
611	Educational services	4	977	289	40	26	23.4	—
WOODRIDGE, IL (DUPAGE COUNTY PART) *								
61	Educational services	4	977	289	40	26	23.4	—
611	Educational services	4	977	289	40	26	23.4	—
WOOD RIVER, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WOODSTOCK, IL								
61	Educational services	1	D	D	D	a	D	D
WORTH, IL								
61	Educational services	2	D	D	D	a	D	D
YORKVILLE, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CARROLL COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF CASS COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CHAMPAIGN COUNTY, IL								
61	Educational services	3	D	D	D	c	D	D
611	Educational services	3	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
BALANCE OF CHRISTIAN COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF COOK COUNTY, IL								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF DEKALB COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DUPAGE COUNTY, IL								
61	Educational services	20	42 508	17 892	5 898	572	12.7	.1
611	Educational services	20	42 508	17 892	5 898	572	12.7	.1
6114	Business schools, & computer & management training	9	D	D	D	f	D	D
61142	Computer training	6	D	D	D	e	D	D
611420	Computer training	6	D	D	D	e	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
BALANCE OF EFFINGHAM COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GRUNDY COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF KANE COUNTY, IL								
61	Educational services	7	956	258	18	14	60.4	28.2
611	Educational services	7	956	258	18	14	60.4	28.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF KANKAKEE COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF KENDALL COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LAKE COUNTY, IL								
61	Educational services	17	5 925	1 723	233	82	20.6	6.5
611	Educational services	17	5 925	1 723	233	82	20.6	6.5
6116	Other schools & instruction	11	4 594	1 243	129	51	14.8	8.4
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
BALANCE OF LA SALLE COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
BALANCE OF LEE COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF LIVINGSTON COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MCHENRY COUNTY, IL								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF MCLEAN COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, IL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF MARSHALL COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MENARD COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF OGLE COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF PEORIA COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF PIATT COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ROCK ISLAND COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ST. CLAIR COUNTY, IL								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF SANGAMON COUNTY, IL								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SHELBY COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TAZEWELL COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF VERMILION COUNTY, IL								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF WHITESIDE COUNTY, IL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WILL COUNTY, IL								
61	Educational services	15	D	D	D	a	D	D
611	Educational services	15	D	D	D	a	D	D
BALANCE OF WINNEBAGO COUNTY, IL								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
BALANCE OF WOODFORD COUNTY, IL								
61	Educational services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

ILLINOIS

Algonquin is in Kane and McHenry Counties.

Arlington Heights is in Cook and Lake Counties; it annexed into Lake County prior to 1990, but this change was not submitted to the Census Bureau until April 1995.

Aurora is in DuPage, Kane, Kendall, and Will Counties; it annexed into Kendall and Will Counties in December 1995.

Barrington is in Cook and Lake Counties.

Barrington Hills is in Cook, Kane, Lake, and McHenry Counties.

Bartlett is in Cook, DuPage, and Kane Counties.

Batavia is in DuPage and Kane Counties.

Bedford Park does not qualify as a “place” for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

Bensenville is in Cook and DuPage Counties.

Bolingbrook is in DuPage and Will Counties.

Buffalo Grove is in Cook and Lake Counties.

Burr Ridge is in Cook and DuPage Counties.

Casey is in Clark and Cumberland Counties.

Centralia is in Clinton, Marion, and Washington Counties.

Channahon is in Grundy and Will Counties.

Chicago is in Cook and DuPage Counties.

Coal City is in Grundy and Will Counties.

Coal Valley is in Henry and Rock Island Counties.

Collinsville is in Madison and St. Clair Counties.

Colona resulted from the merger of Green Rock (reported in the 1992 Economic Census) and Colona (not populous enough for separate tabulation in the 1992 Economic Census) in May 1995.

Columbia is in Monroe and St. Clair Counties; it annexed into St. Clair County in January 1993.

Deerfield is in Cook and Lake Counties.

Dwight is in Grundy and Livingston Counties.

East Dundee is in Cook and Kane Counties.

Elgin is in Cook and Kane Counties.

Elk Grove Village is in Cook and DuPage Counties.

Elmhurst is in Cook and DuPage Counties; it annexed into Cook County in July 1992.

Fox Lake is in Lake and McHenry Counties.

Fox River Grove is in Lake and McHenry Counties.

Hanover Park is in Cook and DuPage Counties.

Hinsdale is in Cook and DuPage Counties.

Hoffman Estates is in Cook and Kane Counties.

Huntley is in Kane and McHenry Counties.

Island Lake is in Lake and McHenry Counties.

Joliet is in Kendall and Will Counties; it annexed into Kendall County in June 1996.

Lemont is in Cook, DuPage, and Will Counties.

Madison is in Madison and St. Clair Counties.

Marion is in Johnson and Williamson Counties; it annexed into Johnson County in September 1993.

Matteson is in Cook and Will Counties; it annexed into Will County in February 1990, but this change was not submitted to the Census Bureau until May 1995.

Minooka is in Grundy and Will Counties.

Montgomery is in Kane and Kendall Counties.

Naperville is in DuPage and Will Counties.

New Baden is in Clinton and St. Clair Counties.

Oak Brook is in Cook and DuPage Counties.

Orland Park is in Cook and Will Counties; it annexed into Will County in January 1996.

Park Forest is in Cook and Will Counties.

Pekin is in Peoria and Tazewell Counties.

Peoria Heights is in Peoria, Tazewell, and Woodford Counties.

Roselle is in Cook and DuPage Counties.

St. Charles is in DuPage and Kane Counties.

Sandwich is in DeKalb and Kendall Counties.

Sauk Village is in Cook and Will Counties.

Schaumburg is in Cook and DuPage Counties.

Steger is in Cook and Will Counties.

Streator is in La Salle and Livingston Counties.

Tinley Park is in Cook and Will Counties.

University Park is in Cook and Will Counties.

Virden is in Macoupin and Sangamon Counties.

West Peoria was incorporated in November 1993.

Wheeling is in Cook and Lake Counties.

Woodridge is in Cook, DuPage, and Will Counties; it annexed into Cook County in June 1993.

Appendix E. Metropolitan Areas

ILLINOIS

Bloomington—Normal, IL MSA

McLean County, IL

Champaign—Urbana, IL MSA

Champaign County, IL

Chicago, IL PMSA

Cook County, IL

DeKalb County, IL

DuPage County, IL

Grundy County, IL

Kane County, IL

Kendall County, IL

Lake County, IL

McHenry County, IL

Will County, IL

Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA

Cook County, IL

DeKalb County, IL

DuPage County, IL

Grundy County, IL

Kane County, IL

Kendall County, IL

Lake County, IL

McHenry County, IL

Will County, IL

Gary, IN PMSA

Lake County, IN

Porter County, IN

Kankakee, IL PMSA

Kankakee County, IL

Kenosha, WI PMSA

Kenosha County, WI

Davenport—Moline—Rock Island, IA—IL MSA

Henry County, IL

Rock Island County, IL

Scott County, IA

Decatur, IL MSA

Macon County, IL

Kankakee, IL PMSA

Kankakee County, IL

Peoria—Pekin, IL MSA

Peoria County, IL

Tazewell County, IL

Woodford County, IL

Rockford, IL MSA

Boone County, IL

Ogle County, IL

Winnebago County, IL

St. Louis, MO—IL MSA

Clinton County, IL

Jersey County, IL

Madison County, IL

Monroe County, IL

St. Clair County, IL

Franklin County, MO

Jefferson County, MO

Lincoln County, MO

St. Charles County, MO

St. Louis County, MO

Warren County, MO

St. Louis, MO (IC)

Springfield, IL MSA

Menard County, IL

Sangamon County, IL

Indiana

1997

Issued August 1999

EC97S61A-IN

1997 Economic Census

Educational Services

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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U.S. CENSUS BUREAU



ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Indiana 1997

Issued August 1999

EC97S61A-IN

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	INDIANA							
	Educational services	595	141 174	53 527	11 831	3 716	37.0	7.1
611	Educational services	595	141 174	53 527	11 831	3 716	37.0	7.1
6114	Business schools, & computer & management training	100	31 039	11 874	2 707	472	35.2	5.8
61141	Business & secretarial schools	12	4 305	1 832	495	116	46.2	1.6
611410	Business & secretarial schools	12	4 305	1 832	495	116	46.2	1.6
61142	Computer training	43	15 011	6 109	1 362	230	25.5	2.3
611420	Computer training	43	15 011	6 109	1 362	230	25.5	2.3
61143	Professional & management development training	45	11 723	3 933	850	126	43.4	11.9
611430	Professional & management development training	45	11 723	3 933	850	126	43.4	11.9
6115	Technical & trade schools	107	38 547	14 397	2 958	705	22.4	12.0
61151	Technical & trade schools	107	38 547	14 397	2 958	705	22.4	12.0
611511	Cosmetology & barber schools	53	10 746	3 985	927	268	19.8	17.7
611512	Flight training	11	5 223	1 682	337	136	40.5	33.1
611513	Apprenticeship training	4	1 719	656	147	50	73.9	26.1
611519	Other trade & technical schools	39	20 859	8 074	1 547	251	15.0	2.7
6116	Other schools & instruction	341	57 608	20 989	4 764	2 134	49.1	5.9
61161	Fine arts schools	128	12 111	3 709	909	699	37.9	8.5
611610	Fine arts schools	128	12 111	3 709	909	699	37.9	8.5
6116101	Dance schools (including children's & professionals)	115	11 658	3 596	875	673	36.6	8.0
6116102	Art, drama, & music schools	13	453	113	34	26	70.6	20.5
61162	Sports & recreation instruction	105	16 145	4 975	1 118	632	50.0	5.9
611620	Sports & recreation instruction	105	16 145	4 975	1 118	632	50.0	5.9
61163	Language schools	7	1 560	563	124	123	22.4	—
611630	Language schools	7	1 560	563	124	123	22.4	—
61169	All other schools & instruction	101	27 792	11 742	2 613	680	54.9	5.1
611691	Exam preparation & tutoring	42	7 248	2 141	536	270	39.9	5.7
611692	Automobile driving schools	25	5 487	2 163	390	160	31.4	.8
611699	All other miscellaneous schools & instruction	34	15 057	7 438	1 687	250	70.7	6.4
6117	Educational support services	47	13 980	6 267	1 402	405	31.5	1.5
61171	Educational support services	47	13 980	6 267	1 402	405	31.5	1.5
611710	Educational support services	47	13 980	6 267	1 402	405	31.5	1.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	INDIANA								
	Educational services	116	61 066	58 545	14 489	3 294	873	18.7	9.0
611	Educational services	116	61 066	58 545	14 489	3 294	873	18.7	9.0
6114	Business schools, & computer & management training	7	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training	7	D	D	D	D	b	D	D
6115	Technical & trade schools	41	18 731	17 281	6 409	1 584	388	35.2	13.0
61151	Technical & trade schools	41	18 731	17 281	6 409	1 584	388	35.2	13.0
611513	Apprenticeship training	30	12 309	11 234	4 145	1 045	263	53.6	5.2
611519	Other trade & technical schools	11	6 422	6 047	2 264	539	125	—	28.2
6116	Other schools & instruction	63	D	D	D	D	e	D	D
61161	Fine arts schools	13	1 330	1 323	514	133	68	36.0	26.8
611610	Fine arts schools	13	1 330	1 323	514	133	68	36.0	26.8
6116101	Dance schools (including children's & professionals)	3	421	431	146	38	20	—	—
6116102	Art, drama, & music schools	10	909	892	368	95	48	52.7	39.3
61162	Sports & recreation instruction	16	2 460	2 421	662	132	117	45.2	18.7
611620	Sports & recreation instruction	16	2 460	2 421	662	132	117	45.2	18.7
61163	Language schools	2	D	D	D	D	b	D	D
611630	Language schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	32	D	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	23	D	D	D	D	c	D	D
6117	Educational support services	5	D	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	D	b	D	D
611710	Educational support services	5	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLOOMINGTON, IN MSA								
61	Educational services	24	4 701	1 337	224	77	59.6	.2
611	Educational services	24	4 701	1 337	224	77	59.6	.2
6116	Other schools & instruction	15	2 684	782	93	58	29.7	—
61162	Sports & recreation instruction	6	1 425	518	38	4	10.7	—
611620	Sports & recreation instruction	6	1 425	518	38	4	10.7	—
CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA								
61	Educational services	1 144	521 509	180 388	45 413	8 373	24.8	12.0
611	Educational services	1 144	521 509	180 388	45 413	8 373	24.8	12.0
6114	Business schools, & computer & management training	249	232 357	79 078	22 152	2 381	13.0	9.8
61141	Business & secretarial schools	17	D	D	D	e	D	D
611410	Business & secretarial schools	17	D	D	D	e	D	D
61142	Computer training	122	136 183	52 855	16 038	1 573	13.6	14.4
611420	Computer training	122	136 183	52 855	16 038	1 573	13.6	14.4
61143	Professional & management development training	110	D	D	D	f	D	D
611430	Professional & management development training	110	D	D	D	f	D	D
6115	Technical & trade schools	176	85 225	33 480	7 890	1 586	28.2	16.0
61151	Technical & trade schools	176	85 225	33 480	7 890	1 586	28.2	16.0
611511	Cosmetology & barber schools	58	17 181	6 949	1 737	405	23.4	5.7
611512	Flight training	24	10 583	2 548	533	216	59.7	12.5
611519	Other trade & technical schools	86	55 441	23 256	5 395	920	23.8	17.8
6116	Other schools & instruction	605	156 561	50 212	11 492	3 909	38.2	11.7
61161	Fine arts schools	192	39 131	11 224	2 863	1 105	32.4	19.8
611610	Fine arts schools	192	39 131	11 224	2 863	1 105	32.4	19.8
6116101	Dance schools (including children's & professionals)	133	19 040	5 190	1 237	657	43.2	10.4
6116102	Art, drama, & music schools	59	20 091	6 034	1 626	448	22.3	28.7
61162	Sports & recreation instruction	152	38 887	12 670	2 589	1 023	55.6	8.7
611620	Sports & recreation instruction	152	38 887	12 670	2 589	1 023	55.6	8.7
61163	Language schools	26	8 522	2 865	636	276	29.4	1.7
611630	Language schools	26	8 522	2 865	636	276	29.4	1.7
61169	All other schools & instruction	235	70 021	23 453	5 404	1 505	32.7	10.0
611691	Exam preparation & tutoring	101	26 550	9 797	2 359	736	24.2	16.6
611692	Automobile driving schools	50	9 187	3 456	637	199	45.3	14.2
611699	All other miscellaneous schools & instruction	84	34 284	10 200	2 408	570	36.0	3.7
6117	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
61171	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
611710	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
Chicago, IL PMSA								
61	Educational services	1 067	506 318	174 153	44 218	7 962	24.5	12.2
611	Educational services	1 067	506 318	174 153	44 218	7 962	24.5	12.2
6114	Business schools, & computer & management training	237	229 610	77 911	21 910	2 332	12.5	9.8
61141	Business & secretarial schools	15	10 742	4 253	1 188	294	5.4	5.9
611410	Business & secretarial schools	15	10 742	4 253	1 188	294	5.4	5.9
61142	Computer training	115	134 445	52 118	15 921	1 546	13.3	14.6
611420	Computer training	115	134 445	52 118	15 921	1 546	13.3	14.6
61143	Professional & management development training	107	84 423	21 540	4 801	492	12.3	2.5
611430	Professional & management development training	107	84 423	21 540	4 801	492	12.3	2.5
6115	Technical & trade schools	157	78 849	30 756	7 371	1 467	28.7	17.0
61151	Technical & trade schools	157	78 849	30 756	7 371	1 467	28.7	17.0
611511	Cosmetology & barber schools	51	D	D	D	e	D	D
611512	Flight training	21	D	D	D	c	D	D
611519	Other trade & technical schools	78	D	D	D	f	D	D
6116	Other schools & instruction	564	151 715	48 646	11 115	3 680	38.0	11.8
61161	Fine arts schools	176	D	D	D	g	D	D
611610	Fine arts schools	176	D	D	D	g	D	D
6116101	Dance schools (including children's & professionals)	119	D	D	D	f	D	D
6116102	Art, drama, & music schools	57	D	D	D	e	D	D
61162	Sports & recreation instruction	141	D	D	D	f	D	D
611620	Sports & recreation instruction	141	D	D	D	f	D	D
61163	Language schools	25	D	D	D	e	D	D
611630	Language schools	25	D	D	D	e	D	D
61169	All other schools & instruction	222	D	D	D	g	D	D
611691	Exam preparation & tutoring	96	D	D	D	f	D	D
611692	Automobile driving schools	46	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	80	D	D	D	f	D	D
6117	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9
61171	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9
611710	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Gary, IN PMSA								
61	Educational services	62	13 775	5 694	1 065	358	32.5	5.2
611	Educational services	62	13 775	5 694	1 065	358	32.5	5.2
6115	Technical & trade schools	15	5 846	2 501	470	102	21.7	4.2
61151	Technical & trade schools	15	5 846	2 501	470	102	21.7	4.2
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	30	3 960	1 248	296	193	45.4	5.1
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	c	D	D
Kankakee, IL PMSA								
61	Educational services	9	960	341	78	32	29.7	12.1
611	Educational services	9	960	341	78	32	29.7	12.1
6115	Technical & trade schools	4	530	223	49	17	35.7	3.0
61151	Technical & trade schools	4	530	223	49	17	35.7	3.0
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
Kenosha, WI PMSA								
61	Educational services	6	456	200	52	21	36.0	12.1
611	Educational services	6	456	200	52	21	36.0	12.1
CINCINNATI—HAMILTON, OH—KY—IN CMSA								
61	Educational services	255	81 360	30 657	6 883	1 834	23.9	9.8
611	Educational services	255	81 360	30 657	6 883	1 834	23.9	9.8
6114	Business schools, & computer & management training	58	D	D	D	e	D	D
61142	Computer training	28	18 213	8 649	1 924	247	7.3	13.1
611420	Computer training	28	18 213	8 649	1 924	247	7.3	13.1
61143	Professional & management development training	27	D	D	D	c	D	D
611430	Professional & management development training	27	D	D	D	c	D	D
6115	Technical & trade schools	39	D	D	D	c	D	D
61151	Technical & trade schools	39	D	D	D	c	D	D
611511	Cosmetology & barber schools	15	3 445	1 131	271	71	2.9	—
611512	Flight training	5	3 915	628	164	41	26.9	6.4
611519	Other trade & technical schools	17	D	D	D	c	D	D
6116	Other schools & instruction	144	D	D	D	g	D	D
61161	Fine arts schools	46	5 281	1 408	356	220	37.5	6.7
611610	Fine arts schools	46	5 281	1 408	356	220	37.5	6.7
6116101	Dance schools (including children's & professionals)	40	4 370	1 036	254	164	36.6	8.1
61162	Sports & recreation instruction	33	5 984	2 085	452	196	51.6	7.0
611620	Sports & recreation instruction	33	5 984	2 085	452	196	51.6	7.0
61163	Language schools	5	4 913	2 126	427	238	.1	9.7
611630	Language schools	5	4 913	2 126	427	238	.1	9.7
61169	All other schools & instruction	60	D	D	D	e	D	D
611691	Exam preparation & tutoring	25	D	D	D	c	D	D
611692	Automobile driving schools	17	3 769	1 765	351	139	40.2	4.0
6117	Educational support services	14	4 409	1 338	284	39	70.4	1.7
61171	Educational support services	14	4 409	1 338	284	39	70.4	1.7
611710	Educational support services	14	4 409	1 338	284	39	70.4	1.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.								
Cincinnati, OH—KY—IN PMSA								
61	Educational services	218	71 200	26 728	5 991	1 569	22.8	10.7
611	Educational services	218	71 200	26 728	5 991	1 569	22.8	10.7
6114	Business schools, & computer & management training	48	32 966	14 282	3 231	407	8.6	14.0
61142	Computer training	24	D	D	D	c	D	D
611420	Computer training	24	D	D	D	D	D	D
61143	Professional & management development training	21	D	D	D	c	D	D
611430	Professional & management development training	21	D	D	D	c	D	D
6115	Technical & trade schools	30	10 670	2 919	687	170	23.0	10.7
61151	Technical & trade schools	30	10 670	2 919	687	170	23.0	10.7
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	5	3 915	628	164	41	26.9	6.4
6116	Other schools & instruction	126	23 155	8 189	1 789	953	33.8	7.7
61161	Fine arts schools	42	4 918	1 319	336	199	36.1	3.9
611610	Fine arts schools	42	4 918	1 319	336	199	36.1	3.9
6116101	Dance schools (including children's & professionals')	36	4 007	947	234	143	34.8	4.8
61162	Sports & recreation instruction	27	4 477	1 500	348	142	62.0	9.4
611620	Sports & recreation instruction	27	4 477	1 500	348	142	62.0	9.4
61163	Language schools	5	4 913	2 126	427	238	.1	9.7
611630	Language schools	5	4 913	2 126	427	238	.1	9.7
61169	All other schools & instruction	52	8 847	3 244	678	374	36.9	7.8
611691	Exam preparation & tutoring	22	D	D	D	c	D	D
611692	Automobile driving schools	12	D	D	D	c	D	D
6117	Educational support services	14	4 409	1 338	284	39	70.4	1.7
61171	Educational support services	14	4 409	1 338	284	39	70.4	1.7
611710	Educational support services	14	4 409	1 338	284	39	70.4	1.7
Hamilton—Middletown, OH PMSA								
61	Educational services	37	10 160	3 929	892	265	31.2	3.4
611	Educational services	37	10 160	3 929	892	265	31.2	3.4
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61162	Sports & recreation instruction	6	1 507	585	104	54	20.7	—
611620	Sports & recreation instruction	6	1 507	585	104	54	20.7	—
61169	All other schools & instruction	8	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
ELKHART—GOSHEN, IN MSA								
61	Educational services	19	4 558	2 367	717	261	30.1	1.9
611	Educational services	19	4 558	2 367	717	261	30.1	1.9
6116	Other schools & instruction	14	D	D	D	b	D	D
6117	Educational support services	3	2 829	1 852	585	213	D	—
61171	Educational support services	3	2 829	1 852	585	213	D	—
611710	Educational support services	3	2 829	1 852	585	213	D	—
EVANSVILLE—HENDERSON, IN—KY MSA								
61	Educational services	30	6 960	2 064	473	200	33.6	.8
611	Educational services	30	6 960	2 064	473	200	33.6	.8
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	19	2 513	931	211	127	41.2	1.6
61161	Fine arts schools	10	719	220	47	55	59.2	5.6
611610	Fine arts schools	10	719	220	47	55	59.2	5.6
6116101	Dance schools (including children's & professionals')	10	719	220	47	55	59.2	5.6
FORT WAYNE, IN MSA								
61	Educational services	50	8 766	3 264	738	350	30.2	6.0
611	Educational services	50	8 766	3 264	738	350	30.2	6.0
6115	Technical & trade schools	9	1 464	516	121	29	35.5	—
61151	Technical & trade schools	9	1 464	516	121	29	35.5	—
611511	Cosmetology & barber schools	3	929	364	90	21	D	—
6116	Other schools & instruction	30	3 792	1 422	333	225	37.8	13.8
61161	Fine arts schools	15	1 493	476	118	88	37.0	17.2
611610	Fine arts schools	15	1 493	476	118	88	37.0	17.2
6116101	Dance schools (including children's & professionals')	14	D	D	D	b	D	D
61162	Sports & recreation instruction	9	1 498	607	154	109	36.4	—
611620	Sports & recreation instruction	9	1 498	607	154	109	36.4	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
INDIANAPOLIS, IN MSA								
61	Educational services	197	65 051	25 724	5 588	1 297	36.3	9.6
611	Educational services	197	65 051	25 724	5 588	1 297	36.3	9.6
6114	Business schools, & computer & management training	39	13 845	5 118	968	158	21.2	8.7
61142	Computer training	14	8 126	3 402	659	112	10.6	—
611420	Computer training	14	8 126	3 402	659	112	10.6	—
61143	Professional & management development training	20	4 477	1 247	219	26	41.9	25.4
611430	Professional & management development training	20	4 477	1 247	219	26	41.9	25.4
6115	Technical & trade schools	36	18 470	7 254	1 495	281	12.7	19.8
61151	Technical & trade schools	36	18 470	7 254	1 495	281	12.7	19.8
611511	Cosmetology & barber schools	16	D	D	D	c	D	D
611519	Other trade & technical schools	16	12 012	4 823	987	149	17.8	2.4
6116	Other schools & instruction	104	29 375	11 745	2 756	799	58.2	4.0
61161	Fine arts schools	36	3 685	1 167	313	198	30.0	14.1
611610	Fine arts schools	36	3 685	1 167	313	198	30.0	14.1
6116101	Dance schools (including children's & professionals')	30	3 526	1 124	298	189	29.9	12.9
61162	Sports & recreation instruction	32	6 753	2 060	533	277	55.8	8.3
611620	Sports & recreation instruction	32	6 753	2 060	533	277	55.8	8.3
61169	All other schools & instruction	32	D	D	D	e	D	D
611691	Exam preparation & tutoring	12	2 852	757	200	69	54.3	—
611692	Automobile driving schools	10	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	10	11 916	6 250	1 427	131	82.7	.7
6117	Educational support services	18	3 361	1 607	369	59	37.1	5.6
61171	Educational support services	18	3 361	1 607	369	59	37.1	5.6
611710	Educational support services	18	3 361	1 607	369	59	37.1	5.6
KOKOMO, IN MSA								
61	Educational services	8	2 089	688	132	72	92.8	—
611	Educational services	8	2 089	688	132	72	92.8	—
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
LAFAYETTE, IN MSA								
61	Educational services	19	3 120	920	250	85	36.3	.3
611	Educational services	19	3 120	920	250	85	36.3	.3
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	1 312	428	113	61	46.8	—
LOUISVILLE, KY—IN MSA								
61	Educational services	135	28 273	10 436	2 482	702	29.4	3.9
611	Educational services	135	28 273	10 436	2 482	702	29.4	3.9
6114	Business schools, & computer & management training	25	11 626	4 334	1 015	179	20.6	1.4
61142	Computer training	14	D	D	D	c	D	D
611420	Computer training	14	D	D	D	c	D	D
6115	Technical & trade schools	25	6 073	2 205	670	139	21.1	1.0
61151	Technical & trade schools	25	6 073	2 205	670	139	21.1	1.0
611511	Cosmetology & barber schools	14	D	D	D	b	D	D
6116	Other schools & instruction	74	9 183	3 223	720	357	40.8	9.5
61161	Fine arts schools	36	2 626	805	193	104	51.6	10.5
611610	Fine arts schools	36	2 626	805	193	104	51.6	10.5
6116101	Dance schools (including children's & professionals')	27	D	D	D	b	D	D
61162	Sports & recreation instruction	19	3 233	1 115	236	125	45.4	2.8
611620	Sports & recreation instruction	19	3 233	1 115	236	125	45.4	2.8
61169	All other schools & instruction	19	3 324	1 303	291	128	27.9	15.2
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
MUNCIE, IN MSA								
61	Educational services	13	2 395	1 026	217	119	20.0	12.9
611	Educational services	13	2 395	1 026	217	119	20.0	12.9
6115	Technical & trade schools	4	1 016	439	94	19	8.6	27.4
61151	Technical & trade schools	4	1 016	439	94	19	8.6	27.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SOUTH BEND, IN MSA								
61	Educational services	36	8 457	3 188	714	272	46.9	10.2
611	Educational services	36	8 457	3 188	714	272	46.9	10.2
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	21	3 185	906	196	146	26.1	21.9
61169	All other schools & instruction	8	1 581	558	124	88	18.8	40.4
TERRE HAUTE, IN MSA								
61	Educational services	21	6 669	2 675	584	176	24.2	5.1
611	Educational services	21	6 669	2 675	584	176	24.2	5.1
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
6115	Technical & trade schools	6	2 292	831	174	87	43.4	2.1
61151	Technical & trade schools	6	2 292	831	174	87	43.4	2.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
AREA OUTSIDE INDIANA METROPOLITAN AREAS								
61	Educational services	95	D	D	D	e	D	D
611	Educational services	95	D	D	D	e	D	D
6115	Technical & trade schools	19	5 074	1 385	297	69	27.4	7.5
61151	Technical & trade schools	19	5 074	1 385	297	69	27.4	7.5
611511	Cosmetology & barber schools	14	1 666	470	119	43	53.7	21.7
6116	Other schools & instruction	66	5 508	1 743	379	280	49.4	6.5
61161	Fine arts schools	27	2 343	748	174	159	54.6	1.5
611610	Fine arts schools	27	2 343	748	174	159	54.6	1.5
6116101	Dance schools (including children's & professionals)	26	D	D	D	c	D	D
61162	Sports & recreation instruction	24	1 477	358	62	60	67.6	20.9
611620	Sports & recreation instruction	24	1 477	358	62	60	67.6	20.9
61169	All other schools & instruction	15	1 688	637	143	61	26.4	.9

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BLOOMINGTON, IN MSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA									
61	Educational services	221	155 660	149 655	52 975	12 873	3 039	11.2	17.9
611	Educational services	221	155 660	149 655	52 975	12 873	3 039	11.2	17.9
6114	Business schools, & computer & management training ..	11	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	54	D	D	D	D	f	D	D
61151	Technical & trade schools	54	D	D	D	D	f	D	D
611513	Apprenticeship training	35	D	D	D	D	e	D	D
611519	Other trade & technical schools	17	D	D	D	D	f	D	D
6116	Other schools & instruction	120	D	D	D	D	g	D	D
61161	Fine arts schools	49	21 465	20 509	8 412	2 010	722	22.5	20.7
611610	Fine arts schools	49	21 465	20 509	8 412	2 010	722	22.5	20.7
6116101	Dance schools (including children's & professionals')	10	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	39	D	D	D	D	f	D	D
61162	Sports & recreation instruction	16	5 111	4 836	1 412	295	180	22.3	23.0
611620	Sports & recreation instruction	16	5 111	4 836	1 412	295	180	22.3	23.0
61163	Language schools	2	D	D	D	D	b	D	D
611630	Language schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	53	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	44	D	D	D	D	f	D	D
6117	Educational support services	36	D	D	D	D	e	D	D
61171	Educational support services	36	D	D	D	D	e	D	D
611710	Educational support services	36	D	D	D	D	e	D	D
Chicago, IL PMSA									
61	Educational services	208	149 834	144 517	50 600	12 285	2 904	10.5	18.2
611	Educational services	208	149 834	144 517	50 600	12 285	2 904	10.5	18.2
6114	Business schools, & computer & management training ..	11	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	44	52 497	49 475	18 494	4 542	897	4.9	22.9
61151	Technical & trade schools	44	52 497	49 475	18 494	4 542	897	4.9	22.9
611513	Apprenticeship training	25	D	D	D	D	e	D	D
611519	Other trade & technical schools	17	D	D	D	D	f	D	D
6116	Other schools & instruction	117	54 880	52 141	22 277	5 265	1 619	14.6	13.2
61161	Fine arts schools	48	D	D	D	D	f	D	D
611610	Fine arts schools	48	D	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals')	10	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	38	D	D	D	D	f	D	D
61162	Sports & recreation instruction	15	D	D	D	D	c	D	D
611620	Sports & recreation instruction	15	D	D	D	D	c	D	D
61163	Language schools	2	D	D	D	D	b	D	D
611630	Language schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	52	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	43	D	D	D	D	f	D	D
6117	Educational support services	36	D	D	D	D	e	D	D
61171	Educational support services	36	D	D	D	D	e	D	D
611710	Educational support services	36	D	D	D	D	e	D	D
Gary, IN PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	D	b	D	D
611513	Apprenticeship training	9	D	D	D	D	b	D	D
Kankakee, IL PMSA									
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	D	b	D	D
Kenosha, WI PMSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA									
61	Educational services	50	D	D	D	D	e	D	D
611	Educational services	50	D	D	D	D	e	D	D
6115	Technical & trade schools	11	4 916	4 624	1 214	242	55	17.3	18.6
61151	Technical & trade schools	11	4 916	4 624	1 214	242	55	17.3	18.6
6116	Other schools & instruction	31	D	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	D	b	D	D
61162	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
611620	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
61169	All other schools & instruction	18	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	c	D	D
Cincinnati, OH—KY—IN PMSA									
61	Educational services	46	15 416	14 999	5 082	1 192	302	22.5	23.2
611	Educational services	46	15 416	14 999	5 082	1 192	302	22.5	23.2
6115	Technical & trade schools	10	D	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	D	b	D	D
6116	Other schools & instruction	28	D	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	D	b	D	D
61162	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
611620	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
61169	All other schools & instruction	15	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	b	D	D
Hamilton—Middletown, OH PMSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
ELKHART—GOSHEN, IN MSA									
61	Educational services	1	D	D	D	D	a	D	D
EVANSVILLE—HENDERSON, IN—KY MSA									
61	Educational services	4	1 170	1 028	416	105	43	—	13.4
611	Educational services	4	1 170	1 028	416	105	43	—	13.4
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D
FORT WAYNE, IN MSA									
61	Educational services	12	1 879	1 770	611	155	85	70.0	20.8
611	Educational services	12	1 879	1 770	611	155	85	70.0	20.8
6115	Technical & trade schools	4	678	547	192	52	42	87.9	6.0
61151	Technical & trade schools	4	678	547	192	52	42	87.9	6.0
6116	Other schools & instruction	7	D	D	D	D	b	D	D
INDIANAPOLIS, IN MSA									
61	Educational services	45	34 662	34 376	6 600	1 453	354	16.0	10.8
611	Educational services	45	34 662	34 376	6 600	1 453	354	16.0	10.8
6115	Technical & trade schools	14	8 342	8 045	2 810	710	129	37.2	21.7
61151	Technical & trade schools	14	8 342	8 045	2 810	710	129	37.2	21.7
611513	Apprenticeship training	8	D	D	D	D	b	D	D
6116	Other schools & instruction	24	D	D	D	D	c	D	D
61162	Sports & recreation instruction	6	1 496	1 483	322	57	60	46.0	—
611620	Sports & recreation instruction	6	1 496	1 483	322	57	60	46.0	—
61169	All other schools & instruction	14	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	13	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
KOKOMO, IN MSA									
61	Educational services	1	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LAFAYETTE, IN MSA									
61	Educational services	4	446	412	121	28	28	94.6	—
611	Educational services	4	446	412	121	28	28	94.6	—
6115	Technical & trade schools	1	D	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	D	b	D	D
LOUISVILLE, KY-IN MSA									
61	Educational services	22	12 864	12 651	5 012	1 140	239	25.1	33.6
611	Educational services	22	12 864	12 651	5 012	1 140	239	25.1	33.6
6115	Technical & trade schools	8	1 986	1 883	633	149	41	36.0	39.5
61151	Technical & trade schools	8	1 986	1 883	633	149	41	36.0	39.5
6116	Other schools & instruction	7	6 864	6 840	2 569	562	77	35.2	—
61169	All other schools & instruction	4	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	c	D	D
61171	Educational support services	4	D	D	D	D	c	D	D
611710	Educational support services	4	D	D	D	D	c	D	D
MUNCIE, IN MSA									
61	Educational services	1	D	D	D	D	a	D	D
SOUTH BEND, IN MSA									
61	Educational services	8	1 138	1 006	384	97	47	21.7	—
611	Educational services	8	1 138	1 006	384	97	47	21.7	—
6115	Technical & trade schools	3	649	510	234	57	26	—	—
61151	Technical & trade schools	3	649	510	234	57	26	—	—
TERRE HAUTE, IN MSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6114	Business schools, & computer & management training ..	1	D	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	D	b	D	D
611430	Professional & management development training ..	1	D	D	D	D	b	D	D
AREA OUTSIDE INDIANA METROPOLITAN AREAS									
61	Educational services	21	5 398	4 960	1 947	456	115	31.8	6.0
611	Educational services	21	5 398	4 960	1 947	456	115	31.8	6.0
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	15	1 852	1 855	738	172	72	46.4	13.8
61169	All other schools & instruction	8	1 416	1 418	571	145	37	50.1	5.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
ALLEN COUNTY, IN								
61	Educational services	41	7 940	3 079	697	332	30.1	6.4
611	Educational services	41	7 940	3 079	697	332	30.1	6.4
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	929	364	90	21	D	—
6116	Other schools & instruction	25	3 645	1 396	327	213	37.1	14.0
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	c	D	D
611620	Sports & recreation instruction	8	D	D	D	c	D	D
BARTHOLOMEW COUNTY, IN								
61	Educational services	8	837	297	57	25	84.3	—
611	Educational services	8	837	297	57	25	84.3	—
BLACKFORD COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BOONE COUNTY, IN								
61	Educational services	5	1 505	425	42	20	33.6	—
611	Educational services	5	1 505	425	42	20	33.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BROWN COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
CARROLL COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
CASS COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
CLARK COUNTY, IN								
61	Educational services	7	1 691	672	273	38	6.5	—
611	Educational services	7	1 691	672	273	38	6.5	—
CLAY COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
CLINTON COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
DAVISS COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
DEARBORN COUNTY, IN								
61	Educational services	4	352	147	25	12	71.6	—
611	Educational services	4	352	147	25	12	71.6	—
DECATUR COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
DE KALB COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DELAWARE COUNTY, IN								
61	Educational services	13	2 395	1 026	217	119	20.0	12.9
611	Educational services	13	2 395	1 026	217	119	20.0	12.9
6115	Technical & trade schools	4	1 016	439	94	19	8.6	27.4
61151	Technical & trade schools	4	1 016	439	94	19	8.6	27.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
DUBOIS COUNTY, IN								
61	Educational services	4	435	174	21	34	37.9	—
611	Educational services	4	435	174	21	34	37.9	—
ELKHART COUNTY, IN								
61	Educational services	19	4 558	2 367	717	261	30.1	1.9
611	Educational services	19	4 558	2 367	717	261	30.1	1.9
6116	Other schools & instruction	14	D	D	D	b	D	D
6117	Educational support services	3	2 829	1 852	585	213	D	—
61171	Educational support services	3	2 829	1 852	585	213	D	—
611710	Educational support services	3	2 829	1 852	585	213	D	—
FAYETTE COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
FLOYD COUNTY, IN								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
FRANKLIN COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
FULTON COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
GRANT COUNTY, IN								
61	Educational services	6	667	164	38	24	62.5	9.0
611	Educational services	6	667	164	38	24	62.5	9.0
GREENE COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
HAMILTON COUNTY, IN								
61	Educational services	37	9 700	3 732	695	195	29.2	11.1
611	Educational services	37	9 700	3 732	695	195	29.2	11.1
6114	Business schools, & computer & management training	7	3 131	1 589	221	58	5.7	—
6115	Technical & trade schools	4	1 239	542	121	23	31.5	44.4
61151	Technical & trade schools	4	1 239	542	121	23	31.5	44.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	20	4 946	1 420	298	107	40.9	7.7
61161	Fine arts schools	7	752	287	70	37	43.5	2.0
611610	Fine arts schools	7	752	287	70	37	43.5	2.0
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	7	1 274	327	78	41	71.4	28.6
611620	Sports & recreation instruction	7	1 274	327	78	41	71.4	28.6
61169	All other schools & instruction	6	2 920	806	150	29	27.0	—
611692	Automobile driving schools	4	D	D	D	b	D	D
HANCOCK COUNTY, IN								
61	Educational services	6	689	155	37	11	37.4	62.6
611	Educational services	6	689	155	37	11	37.4	62.6
HARRISON COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HENDRICKS COUNTY, IN								
61	Educational services	10	1 467	479	105	36	28.2	37.4
611	Educational services	10	1 467	479	105	36	28.2	37.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
HENRY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
HOWARD COUNTY, IN								
61	Educational services	8	2 089	688	132	72	92.8	—
611	Educational services	8	2 089	688	132	72	92.8	—
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
HUNTINGTON COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
JACKSON COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
JASPER COUNTY, IN								
61	Educational services	4	237	96	26	9	29.5	10.1
611	Educational services	4	237	96	26	9	29.5	10.1
JAY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
JEFFERSON COUNTY, IN								
61	Educational services	3	72	34	6	2	100.0	—
JENNINGS COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
JOHNSON COUNTY, IN								
61	Educational services	12	2 753	895	201	83	30.4	12.2
611	Educational services	12	2 753	895	201	83	30.4	12.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	1 453	563	146	61	35.5	4.5
KNOX COUNTY, IN								
61	Educational services	3	262	66	20	20	77.5	22.5
611	Educational services	3	262	66	20	20	77.5	22.5
KOSCIUSKO COUNTY, IN								
61	Educational services	5	550	153	31	16	84.2	15.8
611	Educational services	5	550	153	31	16	84.2	15.8
LAKE COUNTY, IN								
61	Educational services	47	11 203	4 523	861	299	34.8	4.6
611	Educational services	47	11 203	4 523	861	299	34.8	4.6
6115	Technical & trade schools	10	5 069	2 222	423	88	22.1	3.5
61151	Technical & trade schools	10	5 069	2 222	423	88	22.1	3.5
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	26	D	D	D	c	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LA PORTE COUNTY, IN								
61	Educational services	7	1 015	347	79	38	72.7	1.7
611	Educational services	7	1 015	347	79	38	72.7	1.7
6115	Technical & trade schools	4	516	166	39	16	96.7	3.3
61151	Technical & trade schools	4	516	166	39	16	96.7	3.3
LAWRENCE COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
MADISON COUNTY, IN								
61	Educational services	12	1 674	562	105	61	20.7	—
611	Educational services	12	1 674	562	105	61	20.7	—
6115	Technical & trade schools	3	1 047	365	70	16	—	—
61151	Technical & trade schools	3	1 047	365	70	16	—	—
MARION COUNTY, IN								
61	Educational services	109	46 520	19 227	4 327	874	38.9	8.2
611	Educational services	109	46 520	19 227	4 327	874	38.9	8.2
6114	Business schools, & computer & management training	23	9 094	3 052	646	84	23.1	11.4
61142	Computer training	7	4 817	1 667	385	48	16.2	—
611420	Computer training	7	4 817	1 667	385	48	16.2	—
6115	Technical & trade schools	22	13 954	5 567	1 181	200	13.0	15.7
61151	Technical & trade schools	22	13 954	5 567	1 181	200	13.0	15.7
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611519	Other trade & technical schools	11	10 432	4 352	886	131	16.8	—
6116	Other schools & instruction	52	20 495	9 182	2 186	538	64.3	2.8
61161	Fine arts schools	17	D	D	D	c	D	D
611610	Fine arts schools	17	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	14	1 906	648	166	116	15.7	15.3
61162	Sports & recreation instruction	13	3 555	1 148	307	153	52.0	3.8
611620	Sports & recreation instruction	13	3 555	1 148	307	153	52.0	3.8
61169	All other schools & instruction	20	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	c	D	D
6117	Educational support services	12	2 977	1 426	314	52	34.0	1.3
61171	Educational support services	12	2 977	1 426	314	52	34.0	1.3
611710	Educational support services	12	2 977	1 426	314	52	34.0	1.3
MARSHALL COUNTY, IN								
61	Educational services	3	D	D	D	a	D	D
MIAMI COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
MONROE COUNTY, IN								
61	Educational services	24	4 701	1 337	224	77	59.6	.2
611	Educational services	24	4 701	1 337	224	77	59.6	.2
6116	Other schools & instruction	15	2 684	782	93	58	29.7	—
61162	Sports & recreation instruction	6	1 425	518	38	4	10.7	—
611620	Sports & recreation instruction	6	1 425	518	38	4	10.7	—
MONTGOMERY COUNTY, IN								
61	Educational services	4	319	75	15	9	55.2	44.8
611	Educational services	4	319	75	15	9	55.2	44.8
MORGAN COUNTY, IN								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
NOBLE COUNTY, IN								
61	Educational services	5	524	110	28	21	3.4	—
611	Educational services	5	524	110	28	21	3.4	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OWEN COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
PARKE COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
PERRY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
PORTER COUNTY, IN								
61	Educational services	15	2 572	1 171	204	59	22.7	8.0
611	Educational services	15	2 572	1 171	204	59	22.7	8.0
6115	Technical & trade schools	5	777	279	47	14	19.2	8.8
61151	Technical & trade schools	5	777	279	47	14	19.2	8.8
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
POSEY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
PUTNAM COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
RIPLEY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
ST. JOSEPH COUNTY, IN								
61	Educational services	36	8 457	3 188	714	272	46.9	10.2
611	Educational services	36	8 457	3 188	714	272	46.9	10.2
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	21	3 185	906	196	146	26.1	21.9
61169	All other schools & instruction	8	1 581	558	124	88	18.8	40.4
SHELBY COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SPENCER COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
STARKE COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
STEUBEN COUNTY, IN								
61	Educational services	5	532	91	28	14	64.5	—
611	Educational services	5	532	91	28	14	64.5	—
SULLIVAN COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
TIPPECANOE COUNTY, IN								
61	Educational services	17	D	D	D	b	D	D
611	Educational services	17	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UNION COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
VANDERBURGH COUNTY, IN								
61	Educational services	26	6 632	1 959	451	178	30.7	.8
611	Educational services	26	6 632	1 959	451	178	30.7	.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	16	D	D	D	c	D	D
VERMILLION COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
VIGO COUNTY, IN								
61	Educational services	18	6 428	2 611	568	166	22.5	5.3
611	Educational services	18	6 428	2 611	568	166	22.5	5.3
6115	Technical & trade schools	6	2 292	831	174	87	43.4	2.1
61151	Technical & trade schools	6	2 292	831	174	87	43.4	2.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
WARRICK COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
WAYNE COUNTY, IN								
61	Educational services	6	467	166	36	13	37.5	23.3
611	Educational services	6	467	166	36	13	37.5	23.3
WELLS COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WHITLEY COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALEXANDRIA, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ANDERSON, IN								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
ANGOLA, IN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
AUBURN, IN								
61	Educational services	1	D	D	D	a	D	D
AURORA, IN								
61	Educational services	1	D	D	D	a	D	D
BEDFORD, IN								
61	Educational services	2	D	D	D	a	D	D
BLOOMINGTON, IN								
61	Educational services	17	3 467	1 074	163	60	45.7	.3
611	Educational services	17	3 467	1 074	163	60	45.7	.3
6116	Other schools & instruction	11	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	a	D	D
611620	Sports & recreation instruction	5	D	D	D	a	D	D
BOONVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
BROOKVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
BROWNSBURG, IN								
61	Educational services	1	D	D	D	a	D	D
CARMEL, IN								
61	Educational services	15	5 364	2 463	397	114	19.4	18.2
611	Educational services	15	5 364	2 463	397	114	19.4	18.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	4	702	276	67	33	41.6	—
611610	Fine arts schools	4	702	276	67	33	41.6	—
6116101	Dance schools (including children's & professionals')	4	702	276	67	33	41.6	—
CHESTERTON, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CLARKSVILLE, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CLINTON, IN								
61	Educational services	1	D	D	D	a	D	D
COLUMBIA CITY, IN								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBUS, IN								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
CONNERSVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
CRAWFORDSVILLE, IN								
61	Educational services	4	319	75	15	9	55.2	44.8
611	Educational services	4	319	75	15	9	55.2	44.8
CROWN POINT, IN								
61	Educational services	7	384	126	28	13	91.7	—
611	Educational services	7	384	126	28	13	91.7	—
DANVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
DECATUR, IN								
61	Educational services	2	D	D	D	a	D	D
DE MOTTE, IN								
61	Educational services	2	D	D	D	a	D	D
DYER, IN								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
ELKHART, IN								
61	Educational services	11	2 623	1 641	601	237	16.9	3.4
611	Educational services	11	2 623	1 641	601	237	16.9	3.4
EVANSVILLE, IN								
61	Educational services	18	5 490	1 507	353	132	29.2	1.0
611	Educational services	18	5 490	1 507	353	132	29.2	1.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
FISHERS, IN								
61	Educational services	3	264	74	16	5	72.3	27.7
611	Educational services	3	264	74	16	5	72.3	27.7
FORT WAYNE, IN								
61	Educational services	29	5 837	2 323	517	265	31.7	3.3
611	Educational services	29	5 837	2 323	517	265	31.7	3.3
6115	Technical & trade schools	7	1 321	468	112	26	35.3	—
61151	Technical & trade schools	7	1 321	468	112	26	35.3	—
611511	Cosmetology & barber schools	3	929	364	90	21	D	—
6116	Other schools & instruction	18	2 867	1 146	262	174	36.1	6.7
61161	Fine arts schools	8	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
FRANKFORT, IN								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
GARY, IN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
GOSHEN, IN								
61	Educational services	2	D	D	D	a	D	D
GREENCASTLE, IN								
61	Educational services	1	D	D	D	a	D	D
GREENDALE, IN								
61	Educational services	1	D	D	D	a	D	D
GREENFIELD, IN								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
GREENSBURG, IN								
61	Educational services	1	D	D	D	a	D	D
GREENWOOD, IN								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	1 453	563	146	61	35.5	4.5
GRIFFITH, IN								
61	Educational services	3	813	255	63	23	D	8.5
611	Educational services	3	813	255	63	23	D	8.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
HAMMOND, IN								
61	Educational services	2	D	D	D	a	D	D
HANOVER, IN								
61	Educational services	1	D	D	D	a	D	D
HARTFORD CITY, IN								
61	Educational services	1	D	D	D	a	D	D
HIGHLAND, IN								
61	Educational services	9	1 811	637	149	73	45.1	—
611	Educational services	9	1 811	637	149	73	45.1	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
HOBART, IN								
61	Educational services	4	652	304	74	21	100.0	—
611	Educational services	4	652	304	74	21	100.0	—
HUNTINGTON, IN								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
INDIANAPOLIS, IN (CC) *								
61	Educational services	106	45 865	18 825	4 311	870	38.4	8.3
611	Educational services	106	45 865	18 825	4 311	870	38.4	8.3
6114	Business schools, & computer & management training	23	9 094	3 052	646	84	23.1	11.4
61142	Computer training	7	4 817	1 667	385	48	16.2	—
611420	Computer training	7	4 817	1 667	385	48	16.2	—
6115	Technical & trade schools	21	D	D	D	c	D	D
61151	Technical & trade schools	21	D	D	D	c	D	D
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	51	D	D	D	f	D	D
61161	Fine arts schools	17	D	D	D	c	D	D
611610	Fine arts schools	17	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	14	1 906	648	166	116	15.7	15.3
61162	Sports & recreation instruction	13	3 555	1 148	307	153	52.0	3.8
611620	Sports & recreation instruction	13	3 555	1 148	307	153	52.0	3.8
61169	All other schools & instruction	19	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	c	D	D
6117	Educational support services	11	D	D	D	b	D	D
61171	Educational support services	11	D	D	D	b	D	D
611710	Educational support services	11	D	D	D	b	D	D
INDIANAPOLIS CITY (BALANCE), IN *								
61	Educational services	106	45 865	18 825	4 311	870	38.4	8.3
611	Educational services	106	45 865	18 825	4 311	870	38.4	8.3
6114	Business schools, & computer & management training	23	9 094	3 052	646	84	23.1	11.4
61142	Computer training	7	4 817	1 667	385	48	16.2	—
611420	Computer training	7	4 817	1 667	385	48	16.2	—
6115	Technical & trade schools	21	D	D	D	c	D	D
61151	Technical & trade schools	21	D	D	D	c	D	D
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	51	D	D	D	f	D	D
61161	Fine arts schools	17	D	D	D	c	D	D
611610	Fine arts schools	17	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	14	1 906	648	166	116	15.7	15.3
61162	Sports & recreation instruction	13	3 555	1 148	307	153	52.0	3.8
611620	Sports & recreation instruction	13	3 555	1 148	307	153	52.0	3.8
61169	All other schools & instruction	19	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	c	D	D
6117	Educational support services	11	D	D	D	b	D	D
61171	Educational support services	11	D	D	D	b	D	D
611710	Educational support services	11	D	D	D	b	D	D
JASPER, IN								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
JEFFERSONVILLE, IN								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
KENDALLVILLE, IN								
61	Educational services	2	D	D	D	a	D	D
KNOX, IN								
61	Educational services	2	D	D	D	a	D	D
KOKOMO, IN								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAFAYETTE, IN								
61	Educational services	10	1 434	488	156	48	45.5	.6
611	Educational services	10	1 434	488	156	48	45.5	.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
LA PORTE, IN								
61	Educational services	1	D	D	D	a	D	D
LAWRENCE, IN *								
61	Educational services	1	D	D	D	a	D	D
LEBANON, IN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LINTON, IN								
61	Educational services	1	D	D	D	a	D	D
LOGANSPORT, IN								
61	Educational services	1	D	D	D	a	D	D
MADISON, IN								
61	Educational services	2	D	D	D	a	D	D
MARION, IN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
MERRILLVILLE, IN								
61	Educational services	9	2 134	773	179	83	30.8	—
611	Educational services	9	2 134	773	179	83	30.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	1 200	357	98	56	37.0	—
MICHIGAN CITY, IN								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
MISHAWAKA, IN								
61	Educational services	11	2 991	1 165	232	100	66.6	—
611	Educational services	11	2 991	1 165	232	100	66.6	—
6116	Other schools & instruction	8	1 294	492	104	72	43.3	—
MOORESVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
MUNCIE, IN								
61	Educational services	11	D	D	D	c	D	D
611	Educational services	11	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
MUNSTER, IN								
61	Educational services	5	1 328	651	64	11	2.6	20.0
611	Educational services	5	1 328	651	64	11	2.6	20.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NEW ALBANY, IN								
61	Educational services	9	932	428	129	42	39.2	22.0
611	Educational services	9	932	428	129	42	39.2	22.0
NEW CASTLE, IN								
61	Educational services	1	D	D	D	a	D	D
NEW HAVEN, IN								
61	Educational services	3	237	66	10	10	69.6	30.4
611	Educational services	3	237	66	10	10	69.6	30.4
NOBLESVILLE, IN								
61	Educational services	6	2 381	634	161	23	6.6	—
611	Educational services	6	2 381	634	161	23	6.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
611692	Automobile driving schools	2	D	D	D	a	D	D
PENDLETON, IN								
61	Educational services	1	D	D	D	a	D	D
PLAINFIELD, IN								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
PLYMOUTH, IN								
61	Educational services	1	D	D	D	a	D	D
PORTAGE, IN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
PORTLAND, IN								
61	Educational services	1	D	D	D	a	D	D
RENSSELAER, IN								
61	Educational services	1	D	D	D	a	D	D
RICHMOND, IN								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
ROCHESTER, IN								
61	Educational services	1	D	D	D	a	D	D
ROCKVILLE, IN								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ST. JOHN, IN								
61	Educational services	1	D	D	D	a	D	D
SCHERERVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
SEYMOUR, IN								
61	Educational services	1	D	D	D	a	D	D
SHELBYVILLE, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SOUTH BEND, IN								
61	Educational services	16	3 514	1 413	393	129	42.5	24.5
611	Educational services	16	3 514	1 413	393	129	42.5	24.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
SPEEDWAY, IN *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SPENCER, IN								
61	Educational services	1	D	D	D	a	D	D
SULLIVAN, IN								
61	Educational services	1	D	D	D	a	D	D
TELL CITY, IN								
61	Educational services	1	D	D	D	a	D	D
TERRE HAUTE, IN								
61	Educational services	15	D	D	D	c	D	D
611	Educational services	15	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
VALPARAISO, IN								
61	Educational services	9	1 113	555	109	31	3.2	16.6
611	Educational services	9	1 113	555	109	31	3.2	16.6
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
VINCENNES, IN								
61	Educational services	1	D	D	D	a	D	D
WARSAW, IN								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
WASHINGTON, IN								
61	Educational services	2	D	D	D	a	D	D
WEST LAFAYETTE, IN								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ZIONSVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ALLEN COUNTY, IN								
61	Educational services	9	1 866	690	170	57	19.8	13.2
611	Educational services	9	1 866	690	170	57	19.8	13.2
BALANCE OF BARTHOLOMEW COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BOONE COUNTY, IN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF BROWN COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CLARK COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF DEARBORN COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF DE KALB COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DELAWARE COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF DUBOIS COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ELKHART COUNTY, IN								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
BALANCE OF FLOYD COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GRANT COUNTY, IN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF HAMILTON COUNTY, IN								
61	Educational services	13	1 691	561	121	53	85.2	1.7
611	Educational services	13	1 691	561	121	53	85.2	1.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF HANCOCK COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF HARRISON COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HOWARD COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF JASPER COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF JENNINGS COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF JOHNSON COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF KNOX COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF KOSCIUSKO COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LA PORTE COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, IN								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF MARSHALL COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF MIAMI COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, IN								
61	Educational services	7	1 234	263	61	17	98.8	—
611	Educational services	7	1 234	263	61	17	98.8	—
BALANCE OF MORGAN COUNTY, IN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF NOBLE COUNTY, IN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF OWEN COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PORTER COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF POSEY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF RIPLEY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ST. JOSEPH COUNTY, IN								
61	Educational services	9	1 952	610	89	43	24.8	—
611	Educational services	9	1 952	610	89	43	24.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF SPENCER COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF STEUBEN COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF SULLIVAN COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF TIPPECANOE COUNTY, IN								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
BALANCE OF UNION COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF VANDERBURGH COUNTY, IN								
61	Educational services	8	1 142	452	98	46	38.0	—
611	Educational services	8	1 142	452	98	46	38.0	—
6116	Other schools & instruction	7	D	D	D	b	D	D
BALANCE OF VIGO COUNTY, IN								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF WARRICK COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WAYNE COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WELLS COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

INDIANA

Batesville is in Franklin and Ripley Counties.

Beach Grove. See “Indianapolis (consolidated city).”

Chesterfield is in Delaware and Madison Counties.

Cumberland is in Hancock and Marion Counties; see “Indianapolis (consolidated city).”

Dunkirk is in Blackford and Jay Counties.

Edinburgh is in Bartholomew and Johnson Counties.

Elwood is in Madison and Tipton Counties.

Indianapolis (balance). See “Indianapolis (consolidated city).”

Indianapolis (consolidated city) includes all of Marion County except Beech Grove, Lawrence, Southport, and Speedway, which are tabulated separately. The consolidated city includes Cumberland (part in Marion County), which also is tabulated separately. “Indianapolis (balance),” which is a place equivalent, includes Clermont, Crows Nest, Homecroft, Meridian Hills, North Crows Nest, Rocky Ripple, Spring Hill, Warren Park, Williams Creek, and Wynnedale, which are not populous enough for separate tabulation.

Lawrence. See “Indianapolis (consolidated city).”

Nappanee is in Elkhart and Kosciusko Counties.

Southport. See “Indianapolis (consolidated city).”

Speedway. See “Indianapolis (consolidated city).”

Appendix E. Metropolitan Areas

INDIANA

Bloomington, IN MSA

Monroe County, IN

Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA

Cook County, IL

DeKalb County, IL

DuPage County, IL

Grundy County, IL

Kane County, IL

Kendall County, IL

Lake County, IL

McHenry County, IL

Will County, IL

Gary, IN PMSA

Lake County, IN

Porter County, IN

Kankakee, IL PMSA

Kankakee County, IL

Kenosha, WI PMSA

Kenosha County, WI

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN

Ohio County, IN

Boone County, KY

Campbell County, KY

Gallatin County, KY

Grant County, KY

Kenton County, KY

Pendleton County, KY

Brown County, OH

Clermont County, OH

Cincinnati, OH—KY—IN PMSA—Con.

Hamilton County, OH

Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN

Ohio County, IN

Boone County, KY

Campbell County, KY

Gallatin County, KY

Grant County, KY

Kenton County, KY

Pendleton County, KY

Brown County, OH

Clermont County, OH

Hamilton County, OH

Warren County, OH

Hamilton—Middletown, OH PMSA

Butler County, OH

Elkhart—Goshen, IN MSA

Elkhart County, IN

Evansville—Henderson, IN—KY MSA

Posey County, IN

Vanderburgh County, IN

Warrick County, IN

Henderson County, KY

Fort Wayne, IN MSA

Adams County, IN

Allen County, IN

De Kalb County, IN

Huntington County, IN

Wells County, IN

Whitley County, IN

Gary, IN PMSA

Lake County, IN

Porter County, IN

Indianapolis, IN MSA

Boone County, IN

Hamilton County, IN

Hancock County, IN

Hendricks County, IN

Johnson County, IN

Madison County, IN

Marion County, IN

Morgan County, IN

Shelby County, IN

Kokomo, IN MSA

Howard County, IN

Tipton County, IN

Lafayette, IN MSA

Clinton County, IN

Tippecanoe County, IN

Louisville, KY—IN MSA

Clark County, IN

Floyd County, IN

Harrison County, IN

Scott County, IN

Bullitt County, KY

Jefferson County, KY

Oldham County, KY

Muncie, IN MSA

Delaware County, IN

South Bend, IN MSA

St. Joseph County, IN

Terre Haute, IN MSA

Clay County, IN

Vermillion County, IN

Vigo County, IN

Kansas

1997

Issued August 1999

EC97S61A-KS

1997 Economic Census

Educational Services

Geographic Area Series



U S C E N S U S B U R E A U

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Kansas

1997

Issued August 1999

EC97S61A-KS

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KANSAS								
61	Educational services	318	277 923	50 955	13 702	2 413	7.2	2.2
611	Educational services	318	277 923	50 955	13 702	2 413	7.2	2.2
6114	Business schools, & computer & management training	57	165 201	13 361	3 619	560	2.4	1.1
61141	Business & secretarial schools	3	D	D	D	b	D	D
611410	Business & secretarial schools	3	D	D	D	b	D	D
61142	Computer training	22	D	D	D	e	D	D
611420	Computer training	22	D	D	D	e	D	D
61143	Professional & management development training	32	D	D	D	c	D	D
611430	Professional & management development training	32	D	D	D	c	D	D
6115	Technical & trade schools	48	67 112	25 631	7 539	772	5.8	.3
61151	Technical & trade schools	48	67 112	25 631	7 539	772	5.8	.3
611511	Cosmetology & barber schools	17	D	D	D	c	D	D
611512	Flight training	15	D	D	D	f	D	D
611513	Apprenticeship training	2	D	D	D	a	D	D
611519	Other trade & technical schools	14	D	D	D	b	D	D
6116	Other schools & instruction	181	31 868	8 199	1 739	947	31.2	8.5
61161	Fine arts schools	70	8 157	2 126	531	355	43.4	1.6
611610	Fine arts schools	70	8 157	2 126	531	355	43.4	1.6
6116101	Dance schools (including children's & professionals)	55	6 657	1 759	429	272	40.3	1.9
6116102	Art, drama, & music schools	15	1 500	367	102	83	57.1	—
61162	Sports & recreation instruction	54	6 386	1 977	468	250	47.8	10.9
611620	Sports & recreation instruction	54	6 386	1 977	468	250	47.8	10.9
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
61169	All other schools & instruction	56	D	D	D	e	D	D
611691	Exam preparation & tutoring	17	12 621	2 876	493	239	9.3	—
611692	Automobile driving schools	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	31	3 460	876	181	75	52.2	38.2
6117	Educational support services	32	13 742	3 764	805	134	16.9	10.0
61171	Educational support services	32	13 742	3 764	805	134	16.9	10.0
611710	Educational support services	32	13 742	3 764	805	134	16.9	10.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
KANSAS									
61	Educational services	49	20 950	19 926	9 605	2 403	693	16.5	11.6
611	Educational services	49	20 950	19 926	9 605	2 403	693	16.5	11.6
6114	Business schools, & computer & management training ..	7	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	14	6 779	6 402	2 890	723	262	7.1	10.0
61151	Technical & trade schools	14	6 779	6 402	2 890	723	262	7.1	10.0
611513	Apprenticeship training	10	1 656	1 497	697	178	129	11.5	31.3
611519	Other trade & technical schools	4	5 123	4 905	2 193	545	133	5.6	3.1
6116	Other schools & instruction	24	11 423	11 271	5 888	1 479	386	14.3	14.6
61161	Fine arts schools	4	2 625	2 944	940	211	72	13.6	—
611610	Fine arts schools	4	2 625	2 944	940	211	72	13.6	—
6116102	Art, drama, & music schools	4	2 625	2 944	940	211	72	13.6	—
61162	Sports & recreation instruction	5	638	640	157	27	10	69.0	19.4
611620	Sports & recreation instruction	5	638	640	157	27	10	69.0	19.4
61169	All other schools & instruction	15	8 160	7 687	4 791	1 241	304	10.3	18.9
611699	All other miscellaneous schools & instruction	15	8 160	7 687	4 791	1 241	304	10.3	18.9
6117	Educational support services	4	D	D	D	D	a	D	D
61171	Educational support services	4	D	D	D	D	a	D	D
611710	Educational support services	4	D	D	D	D	a	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KANSAS CITY, MO—KS MSA								
61	Educational services	250	243 007	35 545	8 732	1 916	6.7	9.8
611	Educational services	250	243 007	35 545	8 732	1 916	6.7	9.8
6114	Business schools, & computer & management training	59	170 838	16 691	4 292	589	2.6	4.0
61142	Computer training	19	D	D	D	e	D	D
611420	Computer training	19	D	D	D	e	D	D
61143	Professional & management development training	33	D	D	D	e	D	D
611430	Professional & management development training	33	D	D	D	e	D	D
6115	Technical & trade schools	30	30 053	6 847	1 702	362	7.6	51.1
61151	Technical & trade schools	30	30 053	6 847	1 702	362	7.6	51.1
611511	Cosmetology & barber schools	11	2 642	989	279	69	15.0	—
611519	Other trade & technical schools	13	25 701	5 272	1 306	250	5.4	59.8
6116	Other schools & instruction	136	30 481	8 785	2 022	858	25.3	5.0
61161	Fine arts schools	61	9 305	3 078	789	356	31.1	1.8
611610	Fine arts schools	61	9 305	3 078	789	356	31.1	1.8
6116101	Dance schools (including children's & professionals')	52	8 275	2 870	730	302	30.3	1.5
61162	Sports & recreation instruction	34	5 398	1 888	433	226	39.6	5.8
611620	Sports & recreation instruction	34	5 398	1 888	433	226	39.6	5.8
61169	All other schools & instruction	39	D	D	D	e	D	D
611691	Exam preparation & tutoring	15	11 364	2 282	472	160	11.4	.2
611692	Automobile driving schools	6	D	D	D	b	D	D
6117	Educational support services	25	11 635	3 222	716	107	15.9	1.0
61171	Educational support services	25	11 635	3 222	716	107	15.9	1.0
611710	Educational support services	25	11 635	3 222	716	107	15.9	1.0
LAWRENCE, KS MSA								
61	Educational services	30	5 646	2 241	497	152	22.4	1.1
611	Educational services	30	5 646	2 241	497	152	22.4	1.1
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	18	2 195	866	161	78	20.6	2.8
TOPEKA, KS MSA								
61	Educational services	21	3 473	1 399	251	88	27.4	4.8
611	Educational services	21	3 473	1 399	251	88	27.4	4.8
6115	Technical & trade schools	5	1 261	552	122	30	17.1	1.9
61151	Technical & trade schools	5	1 261	552	122	30	17.1	1.9
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
WICHITA, KS MSA								
61	Educational services	66	66 725	25 393	7 465	837	5.7	1.7
611	Educational services	66	66 725	25 393	7 465	837	5.7	1.7
6114	Business schools, & computer & management training	12	D	D	D	b	D	D
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
6115	Technical & trade schools	16	D	D	D	f	D	D
61151	Technical & trade schools	16	D	D	D	f	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	9	D	D	D	f	D	D
6116	Other schools & instruction	36	D	D	D	c	D	D
61161	Fine arts schools	15	1 105	312	80	82	65.9	5.6
611610	Fine arts schools	15	1 105	312	80	82	65.9	5.6
6116101	Dance schools (including children's & professionals')	11	917	253	55	63	63.2	6.8
61169	All other schools & instruction	14	D	D	D	b	D	D
AREA OUTSIDE KANSAS METROPOLITAN AREAS								
61	Educational services	75	10 227	2 579	594	300	61.5	18.6
611	Educational services	75	10 227	2 579	594	300	61.5	18.6
6115	Technical & trade schools	13	D	D	D	b	D	D
61151	Technical & trade schools	13	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	48	D	D	D	c	D	D
61161	Fine arts schools	22	1 648	254	65	59	86.7	2.4
611610	Fine arts schools	22	1 648	254	65	59	86.7	2.4
6116101	Dance schools (including children's & professionals')	18	1 312	172	46	54	83.3	3.0
61162	Sports & recreation instruction	14	D	D	D	b	D	D
611620	Sports & recreation instruction	14	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
KANSAS CITY, MO—KS MSA									
61	Educational services	45	20 173	19 448	7 949	1 961	380	28.3	19.7
611	Educational services	45	20 173	19 448	7 949	1 961	380	28.3	19.7
6115	Technical & trade schools	16	10 617	9 888	4 495	1 145	236	27.4	12.0
61151	Technical & trade schools	16	10 617	9 888	4 495	1 145	236	27.4	12.0
611513	Apprenticeship training	14	D	D	D	D	c	D	D
611519	Other trade & technical schools	2	D	D	D	D	b	D	D
6116	Other schools & instruction	23	8 168	8 240	3 045	722	134	24.0	26.4
61161	Fine arts schools	5	2 304	2 181	622	147	32	32.1	19.9
611610	Fine arts schools	5	2 304	2 181	622	147	32	32.1	19.9
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
61169	All other schools & instruction	14	5 680	5 880	2 337	573	99	20.7	29.7
611699	All other miscellaneous schools & instruction	12	D	D	D	D	b	D	D
LAWRENCE, KS MSA									
61	Educational services	3	766	673	170	40	10	57.4	42.6
611	Educational services	3	766	673	170	40	10	57.4	42.6
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
TOPEKA, KS MSA									
61	Educational services	4	2 128	2 241	770	172	46	16.1	—
611	Educational services	4	2 128	2 241	770	172	46	16.1	—
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	D	b	D	D
611610	Fine arts schools	1	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	1	D	D	D	D	b	D	D
WICHITA, KS MSA									
61	Educational services	17	3 641	3 812	1 758	407	154	15.1	22.9
611	Educational services	17	3 641	3 812	1 758	407	154	15.1	22.9
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	11	2 845	3 072	1 428	324	119	14.2	26.5
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	b	D	D
AREA OUTSIDE KANSAS METROPOLITAN AREAS									
61	Educational services	13	7 628	6 661	4 189	1 108	339	13.7	4.8
611	Educational services	13	7 628	6 661	4 189	1 108	339	13.7	4.8
6115	Technical & trade schools	4	D	D	D	D	c	D	D
61151	Technical & trade schools	4	D	D	D	D	c	D	D
6116	Other schools & instruction	4	5 401	4 954	3 538	943	204	9.2	.2
61169	All other schools & instruction	4	5 401	4 954	3 538	943	204	9.2	.2
611699	All other miscellaneous schools & instruction	4	5 401	4 954	3 538	943	204	9.2	.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALLEN COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
ANDERSON COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
BARTON COUNTY, KS								
61	Educational services	3	205	17	5	3	55.1	44.9
BUTLER COUNTY, KS								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
COWLEY COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
CRAWFORD COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
DICKINSON COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
DONIPHAN COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
DOUGLAS COUNTY, KS								
61	Educational services	30	5 646	2 241	497	152	22.4	1.1
611	Educational services	30	5 646	2 241	497	152	22.4	1.1
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	18	2 195	866	161	78	20.6	2.8
ELLIS COUNTY, KS								
61	Educational services	4	704	171	48	33	50.4	49.6
611	Educational services	4	704	171	48	33	50.4	49.6
FINNEY COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
FORD COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
FRANKLIN COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GEARY COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
GRANT COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
GREENWOOD COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HARPER COUNTY, KS								
61	Educational services	1	D	D	D	b	D	D
HARVEY COUNTY, KS								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
HASKELL COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
JACKSON COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
JOHNSON COUNTY, KS								
61	Educational services	113	190 653	18 812	4 751	957	3.8	1.4
611	Educational services	113	190 653	18 812	4 751	957	3.8	1.4
6114	Business schools, & computer & management training	34	D	D	D	e	D	D
61142	Computer training	12	D	D	D	c	D	D
611420	Computer training	12	D	D	D	c	D	D
61143	Professional & management development training	20	D	D	D	c	D	D
611430	Professional & management development training	20	D	D	D	c	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	58	D	D	D	e	D	D
61161	Fine arts schools	21	D	D	D	c	D	D
611610	Fine arts schools	21	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	17	D	D	D	b	D	D
61162	Sports & recreation instruction	17	D	D	D	c	D	D
611620	Sports & recreation instruction	17	D	D	D	c	D	D
61169	All other schools & instruction	20	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	D	D	D	c	D	D
6117	Educational support services	14	D	D	D	b	D	D
61171	Educational support services	14	D	D	D	b	D	D
611710	Educational support services	14	D	D	D	b	D	D
KINGMAN COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
KIOWA COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
LABETTE COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
LEAVENWORTH COUNTY, KS								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
LYON COUNTY, KS								
61	Educational services	5	681	190	49	13	75.5	24.5
611	Educational services	5	681	190	49	13	75.5	24.5
MARION COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
MIAMI COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MITCHELL COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
MONTGOMERY COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
OSAGE COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
POTTAWATOMIE COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
PRATT COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
RENO COUNTY, KS								
61	Educational services	5	885	140	27	10	64.2	10.2
611	Educational services	5	885	140	27	10	64.2	10.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
RILEY COUNTY, KS								
61	Educational services	15	2 264	783	160	95	47.5	1.4
611	Educational services	15	2 264	783	160	95	47.5	1.4
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
ROOKS COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
RUSSELL COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
SALINE COUNTY, KS								
61	Educational services	5	437	138	35	18	26.8	—
611	Educational services	5	437	138	35	18	26.8	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SCOTT COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
SEDGWICK COUNTY, KS								
61	Educational services	58	65 957	25 262	7 426	802	5.2	1.1
611	Educational services	58	65 957	25 262	7 426	802	5.2	1.1
6114	Business schools, & computer & management training	11	D	D	D	b	D	D
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
6115	Technical & trade schools	15	D	D	D	f	D	D
61151	Technical & trade schools	15	D	D	D	f	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	8	D	D	D	f	D	D
6116	Other schools & instruction	30	D	D	D	c	D	D
61161	Fine arts schools	13	D	D	D	b	D	D
611610	Fine arts schools	13	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SEWARD COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
SHAWNEE COUNTY, KS								
61	Educational services	21	3 473	1 399	251	88	27.4	4.8
611	Educational services	21	3 473	1 399	251	88	27.4	4.8
6115	Technical & trade schools	5	1 261	552	122	30	17.1	1.9
61151	Technical & trade schools	5	1 261	552	122	30	17.1	1.9
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
WYANDOTTE COUNTY, KS								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANDOVER, KS								
61	Educational services	1	D	D	D	a	D	D
BALDWIN CITY, KS								
61	Educational services	1	D	D	D	a	D	D
BELOIT, KS								
61	Educational services	1	D	D	D	a	D	D
DERBY, KS								
61	Educational services	4	452	89	33	36	100.0	—
611	Educational services	4	452	89	33	36	100.0	—
DODGE CITY, KS								
61	Educational services	1	D	D	D	a	D	D
EL DORADO, KS								
61	Educational services	1	D	D	D	a	D	D
EMPORIA, KS								
61	Educational services	5	681	190	49	13	75.5	24.5
611	Educational services	5	681	190	49	13	75.5	24.5
EUDORA, KS								
61	Educational services	2	D	D	D	a	D	D
EUREKA, KS								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAIRWAY, KS								
61	Educational services	1	D	D	D	a	D	D
GARDEN CITY, KS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GARDNER, KS								
61	Educational services	1	D	D	D	a	D	D
GARNETT, KS								
61	Educational services	1	D	D	D	a	D	D
GREAT BEND, KS								
61	Educational services	3	205	17	5	3	55.1	44.9
HAYS, KS								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
HILLSBORO, KS								
61	Educational services	1	D	D	D	a	D	D
HOLTON, KS								
61	Educational services	1	D	D	D	a	D	D
HUTCHINSON, KS								
61	Educational services	5	885	140	27	10	64.2	10.2
611	Educational services	5	885	140	27	10	64.2	10.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
INDEPENDENCE, KS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
IOLA, KS								
61	Educational services	1	D	D	D	a	D	D
KANSAS CITY, KS								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
KINGMAN, KS								
61	Educational services	2	D	D	D	a	D	D
LAWRENCE, KS								
61	Educational services	26	5 157	2 147	484	145	15.9	.5
611	Educational services	26	5 157	2 147	484	145	15.9	.5
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	16	D	D	D	b	D	D
LEAVENWORTH, KS								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEAWOOD, KS								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
LENEXA, KS								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
LIBERAL, KS								
61	Educational services	2	D	D	D	a	D	D
MANHATTAN, KS *								
61	Educational services	15	2 264	783	160	95	47.5	1.4
611	Educational services	15	2 264	783	160	95	47.5	1.4
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
MANHATTAN, KS (RILEY COUNTY PART) *								
61	Educational services	15	2 264	783	160	95	47.5	1.4
611	Educational services	15	2 264	783	160	95	47.5	1.4
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
MERRIAM, KS								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
MISSION, KS								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
NEWTON, KS								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
OLATHE, KS								
61	Educational services	15	D	D	D	c	D	D
611	Educational services	15	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	1 949	457	97	47	22.5	—
61161	Fine arts schools	5	962	173	40	23	20.8	—
611610	Fine arts schools	5	962	173	40	23	20.8	—
OTTAWA, KS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OVERLAND PARK, KS								
61	Educational services	45	26 590	9 019	2 024	477	14.0	6.4
611	Educational services	45	26 590	9 019	2 024	477	14.0	6.4
6114	Business schools, & computer & management training	17	11 904	5 466	1 299	225	15.3	9.9
61142	Computer training	8	D	D	D	c	D	D
611420	Computer training	8	D	D	D	c	D	D
6115	Technical & trade schools	3	423	165	39	12	D	—
61151	Technical & trade schools	3	423	165	39	12	D	—
6116	Other schools & instruction	22	12 694	2 609	543	218	13.3	4.2
61161	Fine arts schools	4	1 222	484	115	51	—	—
611610	Fine arts schools	4	1 222	484	115	51	—	—
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
61169	All other schools & instruction	14	10 710	1 805	345	123	13.7	4.6
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
PARSONS, KS								
61	Educational services	1	D	D	D	a	D	D
PITTSBURG, KS								
61	Educational services	1	D	D	D	a	D	D
PRAIRIE VILLAGE, KS								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
PRATT, KS								
61	Educational services	2	D	D	D	a	D	D
ROELAND PARK, KS								
61	Educational services	1	D	D	D	c	D	D
611	Educational services	1	D	D	D	c	D	D
6114	Business schools, & computer & management training	1	D	D	D	c	D	D
61143	Professional & management development training	1	D	D	D	c	D	D
611430	Professional & management development training	1	D	D	D	c	D	D
ROSE HILL, KS								
61	Educational services	2	D	D	D	a	D	D
RUSSELL, KS								
61	Educational services	1	D	D	D	a	D	D
SALINA, KS								
61	Educational services	5	437	138	35	18	26.8	—
611	Educational services	5	437	138	35	18	26.8	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SCOTT CITY, KS								
61	Educational services	1	D	D	D	a	D	D
SHAWNEE, KS								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
TONGANOXIE, KS								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TOPEKA, KS								
61	Educational services	18	3 426	1 385	250	86	27.6	3.7
611	Educational services	18	3 426	1 385	250	86	27.6	3.7
6115	Technical & trade schools	5	1 261	552	122	30	17.1	1.9
61151	Technical & trade schools	5	1 261	552	122	30	17.1	1.9
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
ULYSSES, KS								
61	Educational services	1	D	D	D	a	D	D
WICHITA, KS								
61	Educational services	49	D	D	D	f	D	D
611	Educational services	49	D	D	D	f	D	D
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
6115	Technical & trade schools	13	D	D	D	e	D	D
61151	Technical & trade schools	13	D	D	D	e	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	6	D	D	D	e	D	D
6116	Other schools & instruction	24	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	b	D	D
WINFIELD, KS								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BUTLER COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF DICKINSON COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DONIPHAN COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF DOUGLAS COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF ELLIS COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GEARY COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HARPER COUNTY, KS								
61	Educational services	1	D	D	D	b	D	D
BALANCE OF HASKELL COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF JOHNSON COUNTY, KS								
61	Educational services	7	D	D	D	a	D	D
611	Educational services	7	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF KIOWA COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LEAVENWORTH COUNTY, KS								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF MIAMI COUNTY, KS								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF OSAGE COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF POTTAWATOMIE COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ROOKS COUNTY, KS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF SEDGWICK COUNTY, KS								
61	Educational services	5	D	D	D	c	D	D
611	Educational services	5	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
611512	Flight training	2	D	D	D	c	D	D
BALANCE OF SHAWNEE COUNTY, KS								
61	Educational services	3	47	14	1	2	17.0	83.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

KANSAS

Bonner Springs is in Johnson and Wyandotte Counties.

Herington is in Dickinson and Morris Counties.

Manhattan is in Pottawatomie and Riley Counties.

Mulvane is in Sedgwick and Sumner Counties.

Appendix E. Metropolitan Areas

KANSAS

Kansas City, MO—KS MSA

Johnson County, KS
Leavenworth County, KS
Miami County, KS
Wyandotte County, KS
Cass County, MO
Clay County, MO
Clinton County, MO
Jackson County, MO
Lafayette County, MO

Kansas City, MO—KS MSA—Con.

Platte County, MO
Ray County, MO

Lawrence, KS MSA

Douglas County, KS

Topeka, KS MSA

Shawnee County, KS

Wichita, KS MSA

Butler County, KS
Harvey County, KS
Sedgwick County, KS

Kentucky

1997

Issued August 1999

EC97S61A-KY

1997 Economic Census

Educational Services

Geographic Area Series



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U.S. CENSUS BUREAU



ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Kentucky 1997

Issued August 1999

EC97S61A-KY

1997 Economic Census

Educational Services

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KENTUCKY								
61	Educational services	352	109 555	26 939	6 060	1 828	21.8	8.8
611	Educational services	352	109 555	26 939	6 060	1 828	21.8	8.8
6114	Business schools, & computer & management training	43	60 508	12 139	2 455	438	7.5	4.4
61141	Business & secretarial schools	6	D	D	D	c	D	D
611410	Business & secretarial schools	6	D	D	D	c	D	D
61142	Computer training	20	10 087	4 313	837	139	19.7	.1
611420	Computer training	20	10 087	4 313	837	139	19.7	.1
61143	Professional & management development training	17	D	D	D	c	D	D
611430	Professional & management development training	17	D	D	D	c	D	D
6115	Technical & trade schools	84	22 049	6 162	1 690	360	25.3	21.4
61151	Technical & trade schools	84	22 049	6 162	1 690	360	25.3	21.4
611511	Cosmetology & barber schools	44	8 258	3 144	872	211	30.7	4.7
611512	Flight training	7	3 673	549	148	30	27.8	—
611513	Apprenticeship training	8	1 771	319	71	18	23.1	76.9
611519	Other trade & technical schools	25	8 347	2 150	599	101	19.3	35.5
6116	Other schools & instruction	201	23 250	7 100	1 649	966	46.9	9.9
61161	Fine arts schools	78	7 285	1 857	461	303	39.6	13.0
611610	Fine arts schools	78	7 285	1 857	461	303	39.6	13.0
6116101	Dance schools (including children's & professionals)	66	6 246	1 452	385	285	42.7	6.1
6116102	Art, drama, & music schools	12	1 039	405	76	18	20.4	54.5
61162	Sports & recreation instruction	65	7 861	2 262	555	355	62.8	7.4
611620	Sports & recreation instruction	65	7 861	2 262	555	355	62.8	7.4
61169	All other schools & instruction	58	8 104	2 981	633	308	38.1	9.6
611691	Exam preparation & tutoring	24	3 886	1 369	313	175	26.8	10.7
611692	Automobile driving schools	10	966	368	49	35	100.0	—
611699	All other miscellaneous schools & instruction	24	3 252	1 244	271	98	33.2	11.1
6117	Educational support services	24	3 748	1 538	266	64	75.1	—
61171	Educational support services	24	3 748	1 538	266	64	75.1	—
611710	Educational support services	24	3 748	1 538	266	64	75.1	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
KENTUCKY									
61	Educational services	75	25 128	24 502	9 524	2 293	517	26.7	30.0
611	Educational services	75	25 128	24 502	9 524	2 293	517	26.7	30.0
6114	Business schools, & computer & management training	5	1 662	1 453	605	155	31	67.9	12.0
61143	Professional & management development training	5	1 662	1 453	605	155	31	67.9	12.0
611430	Professional & management development training	5	1 662	1 453	605	155	31	67.9	12.0
6115	Technical & trade schools	19	6 616	6 824	2 914	770	177	17.5	15.9
61151	Technical & trade schools	19	6 616	6 824	2 914	770	177	17.5	15.9
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	14	D	D	D	D	b	D	D
611519	Other trade & technical schools	4	3 372	3 658	1 595	445	71	14.0	—
6116	Other schools & instruction	46	12 076	11 720	4 333	977	185	25.2	24.4
61161	Fine arts schools	6	844	714	319	72	23	13.3	80.5
611610	Fine arts schools	6	844	714	319	72	23	13.3	80.5
6116101	Dance schools (including children's & professionals)	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61162	Sports & recreation instruction	4	685	655	170	31	13	71.2	—
611620	Sports & recreation instruction	4	685	655	170	31	13	71.2	—
61163	Language schools	1	D	D	D	D	a	D	D
611630	Language schools	1	D	D	D	D	a	D	D
61169	All other schools & instruction	35	D	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	1 248	1 238	246	24	9	—	90.5
611699	All other miscellaneous schools & instruction	29	D	D	D	D	c	D	D
6117	Educational support services	5	4 774	4 505	1 672	391	124	29.0	70.0
61171	Educational support services	5	4 774	4 505	1 672	391	124	29.0	70.0
611710	Educational support services	5	4 774	4 505	1 672	391	124	29.0	70.0

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI–HAMILTON, OH–KY–IN CMSA								
61	Educational services	255	81 360	30 657	6 883	1 834	23.9	9.8
611	Educational services	255	81 360	30 657	6 883	1 834	23.9	9.8
6114	Business schools, & computer & management training	58	D	D	D	e	D	D
61142	Computer training	28	18 213	8 649	1 924	247	7.3	13.1
611420	Computer training	28	18 213	8 649	1 924	247	7.3	13.1
61143	Professional & management development training	27	D	D	D	c	D	D
611430	Professional & management development training	27	D	D	D	c	D	D
6115	Technical & trade schools	39	D	D	D	c	D	D
61151	Technical & trade schools	39	D	D	D	c	D	D
611511	Cosmetology & barber schools	15	3 445	1 131	271	71	2.9	–
611512	Flight training	5	3 915	628	164	41	26.9	6.4
611519	Other trade & technical schools	17	D	D	D	c	D	D
6116	Other schools & instruction	144	D	D	D	g	D	D
61161	Fine arts schools	46	5 281	1 408	356	220	37.5	6.7
611610	Fine arts schools	46	5 281	1 408	356	220	37.5	6.7
6116101	Dance schools (including children's & professionals')	40	4 370	1 036	254	164	36.6	8.1
61162	Sports & recreation instruction	33	5 984	2 085	452	196	51.6	7.0
611620	Sports & recreation instruction	33	5 984	2 085	452	196	51.6	7.0
61163	Language schools	5	4 913	2 126	427	238	.1	9.7
611630	Language schools	5	4 913	2 126	427	238	.1	9.7
61169	All other schools & instruction	60	D	D	D	e	D	D
611691	Exam preparation & tutoring	25	D	D	D	c	D	D
611692	Automobile driving schools	17	3 769	1 765	351	139	40.2	4.0
6117	Educational support services	14	4 409	1 338	284	39	70.4	1.7
61171	Educational support services	14	4 409	1 338	284	39	70.4	1.7
611710	Educational support services	14	4 409	1 338	284	39	70.4	1.7
Cincinnati, OH–KY–IN PMSA								
61	Educational services	218	71 200	26 728	5 991	1 569	22.8	10.7
611	Educational services	218	71 200	26 728	5 991	1 569	22.8	10.7
6114	Business schools, & computer & management training	48	32 966	14 282	3 231	407	8.6	14.0
61142	Computer training	24	D	D	D	c	D	D
611420	Computer training	24	D	D	D	c	D	D
61143	Professional & management development training	21	D	D	D	c	D	D
611430	Professional & management development training	21	D	D	D	c	D	D
6115	Technical & trade schools	30	10 670	2 919	687	170	23.0	10.7
61151	Technical & trade schools	30	10 670	2 919	687	170	23.0	10.7
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	5	3 915	628	164	41	26.9	6.4
6116	Other schools & instruction	126	23 155	8 189	1 789	953	33.8	7.7
61161	Fine arts schools	42	4 918	1 319	336	199	36.1	3.9
611610	Fine arts schools	42	4 918	1 319	336	199	36.1	3.9
6116101	Dance schools (including children's & professionals')	36	4 007	947	234	143	34.8	4.8
61162	Sports & recreation instruction	27	4 477	1 500	348	142	62.0	9.4
611620	Sports & recreation instruction	27	4 477	1 500	348	142	62.0	9.4
61163	Language schools	5	4 913	2 126	427	238	.1	9.7
611630	Language schools	5	4 913	2 126	427	238	.1	9.7
61169	All other schools & instruction	52	8 847	3 244	678	374	36.9	7.8
611691	Exam preparation & tutoring	22	D	D	D	c	D	D
611692	Automobile driving schools	12	D	D	D	c	D	D
6117	Educational support services	14	4 409	1 338	284	39	70.4	1.7
61171	Educational support services	14	4 409	1 338	284	39	70.4	1.7
611710	Educational support services	14	4 409	1 338	284	39	70.4	1.7
Hamilton–Middletown, OH PMSA								
61	Educational services	37	10 160	3 929	892	265	31.2	3.4
611	Educational services	37	10 160	3 929	892	265	31.2	3.4
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61162	Sports & recreation instruction	6	1 507	585	104	54	20.7	–
611620	Sports & recreation instruction	6	1 507	585	104	54	20.7	–
61169	All other schools & instruction	8	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
CLARKSVILLE–HOPKINSVILLE, TN–KY MSA								
61	Educational services	17	4 838	2 109	483	174	21.1	1.5
611	Educational services	17	4 838	2 109	483	174	21.1	1.5
6115	Technical & trade schools	5	1 688	766	184	55	17.7	.6
61151	Technical & trade schools	5	1 688	766	184	55	17.7	.6
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EVANSVILLE—HENDERSON, IN—KY MSA								
61	Educational services	30	6 960	2 064	473	200	33.6	.8
611	Educational services	30	6 960	2 064	473	200	33.6	.8
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	19	2 513	931	211	127	41.2	1.6
61161	Fine arts schools	10	719	220	47	55	59.2	5.6
611610	Fine arts schools	10	719	220	47	55	59.2	5.6
6116101	Dance schools (including children's & professionals')	10	719	220	47	55	59.2	5.6
HUNTINGTON—ASHLAND, WV—KY—OH MSA								
61	Educational services	16	2 894	1 136	276	108	38.9	3.8
611	Educational services	16	2 894	1 136	276	108	38.9	3.8
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	10	1 046	366	92	55	16.0	6.2
61161	Fine arts schools	5	731	235	65	43	10.1	—
611610	Fine arts schools	5	731	235	65	43	10.1	—
6116101	Dance schools (including children's & professionals')	5	731	235	65	43	10.1	—
LEXINGTON, KY MSA								
61	Educational services	68	54 362	8 974	1 782	448	12.9	2.4
611	Educational services	68	54 362	8 974	1 782	448	12.9	2.4
6114	Business schools, & computer & management training	13	D	D	D	c	D	D
61143	Professional & management development training	6	D	D	D	c	D	D
611430	Professional & management development training	6	D	D	D	c	D	D
6115	Technical & trade schools	15	D	D	D	b	D	D
61151	Technical & trade schools	15	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	34	5 111	1 282	266	202	54.5	14.6
61161	Fine arts schools	13	1 439	265	63	57	41.3	18.3
611610	Fine arts schools	13	1 439	265	63	57	41.3	18.3
6116101	Dance schools (including children's & professionals')	12	D	D	D	b	D	D
61162	Sports & recreation instruction	9	1 190	254	48	62	79.0	21.0
611620	Sports & recreation instruction	9	1 190	254	48	62	79.0	21.0
61169	All other schools & instruction	12	2 482	763	155	83	50.5	9.4
LOUISVILLE, KY—IN MSA								
61	Educational services	135	28 273	10 436	2 482	702	29.4	3.9
611	Educational services	135	28 273	10 436	2 482	702	29.4	3.9
6114	Business schools, & computer & management training	25	11 626	4 334	1 015	179	20.6	1.4
61142	Computer training	14	D	D	D	c	D	D
611420	Computer training	14	D	D	D	c	D	D
6115	Technical & trade schools	25	6 073	2 205	670	139	21.1	1.0
61151	Technical & trade schools	25	6 073	2 205	670	139	21.1	1.0
611511	Cosmetology & barber schools	14	D	D	D	b	D	D
6116	Other schools & instruction	74	9 183	3 223	720	357	40.8	9.5
61161	Fine arts schools	36	2 626	805	193	104	51.6	10.5
611610	Fine arts schools	36	2 626	805	193	104	51.6	10.5
6116101	Dance schools (including children's & professionals')	27	D	D	D	b	D	D
61162	Sports & recreation instruction	19	3 233	1 115	236	125	45.4	2.8
611620	Sports & recreation instruction	19	3 233	1 115	236	125	45.4	2.8
61169	All other schools & instruction	19	3 324	1 303	291	128	27.9	15.2
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
OWENSBORO, KY MSA								
61	Educational services	8	1 369	257	62	19	76.4	—
611	Educational services	8	1 369	257	62	19	76.4	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE KENTUCKY METROPOLITAN AREAS								
61	Educational services	101	14 525	4 443	1 149	363	33.0	31.7
611	Educational services	101	14 525	4 443	1 149	363	33.0	31.7
6115	Technical & trade schools	35	8 575	2 486	631	141	18.9	46.6
61151	Technical & trade schools	35	8 575	2 486	631	141	18.9	46.6
611511	Cosmetology & barber schools	19	2 460	1 035	308	74	34.6	15.1
6116	Other schools & instruction	54	4 770	1 506	407	202	48.4	11.3
61161	Fine arts schools	14	1 277	317	74	46	29.9	27.4
611610	Fine arts schools	14	1 277	317	74	46	29.9	27.4
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	22	1 888	491	168	88	78.9	5.0
611620	Sports & recreation instruction	22	1 888	491	168	88	78.9	5.0
61169	All other schools & instruction	18	1 605	698	165	68	27.3	5.9

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA									
61	Educational services	50	D	D	D	D	e	D	D
611	Educational services	50	D	D	D	D	e	D	D
6115	Technical & trade schools	11	4 916	4 624	1 214	242	55	17.3	18.6
61151	Technical & trade schools	11	4 916	4 624	1 214	242	55	17.3	18.6
6116	Other schools & instruction	31	D	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	D	b	D	D
61162	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
611620	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
61169	All other schools & instruction	18	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	c	D	D
Cincinnati, OH—KY—IN PMSA									
61	Educational services	46	15 416	14 999	5 082	1 192	302	22.5	23.2
611	Educational services	46	15 416	14 999	5 082	1 192	302	22.5	23.2
6115	Technical & trade schools	10	D	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	D	b	D	D
6116	Other schools & instruction	28	D	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	D	b	D	D
61162	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
611620	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
61169	All other schools & instruction	15	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	b	D	D
Hamilton—Middletown, OH PMSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
EVANSVILLE—HENDERSON, IN—KY MSA									
61	Educational services	4	1 170	1 028	416	105	43	—	13.4
611	Educational services	4	1 170	1 028	416	105	43	—	13.4
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
HUNTINGTON—ASHLAND, WV—KY—OH MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
LEXINGTON, KY MSA									
61	Educational services	10	1 984	1 774	623	146	39	32.4	36.2
611	Educational services	10	1 984	1 774	623	146	39	32.4	36.2
6115	Technical & trade schools	3	1 066	949	283	66	13	D	13.5
61151	Technical & trade schools	3	1 066	949	283	66	13	D	13.5
6116	Other schools & instruction	7	918	825	340	80	26	32.0	62.5
LOUISVILLE, KY—IN MSA									
61	Educational services	22	12 864	12 651	5 012	1 140	239	25.1	33.6
611	Educational services	22	12 864	12 651	5 012	1 140	239	25.1	33.6
6115	Technical & trade schools	8	1 986	1 883	633	149	41	36.0	39.5
61151	Technical & trade schools	8	1 986	1 883	633	149	41	36.0	39.5
6116	Other schools & instruction	7	6 864	6 840	2 569	562	77	35.2	—
61169	All other schools & instruction	4	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	c	D	D
61171	Educational support services	4	D	D	D	D	c	D	D
611710	Educational support services	4	D	D	D	D	c	D	D
AREA OUTSIDE KENTUCKY METROPOLITAN AREAS									
61	Educational services	42	9 967	9 753	3 771	978	226	26.4	22.2
611	Educational services	42	9 967	9 753	3 771	978	226	26.4	22.2
6115	Technical & trade schools	9	D	D	D	D	c	D	D
61151	Technical & trade schools	9	D	D	D	D	c	D	D
6116	Other schools & instruction	30	3 753	3 515	1 269	297	67	3.1	55.7
61169	All other schools & instruction	25	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAIR COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
ALLEN COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
BARREN COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BOONE COUNTY, KY								
61	Educational services	15	3 633	1 029	272	108	11.6	2.2
611	Educational services	15	3 633	1 029	272	108	11.6	2.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOURBON COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BOYD COUNTY, KY								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BOYLE COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BULLITT COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
BUTLER COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
CALLOWAY COUNTY, KY								
61	Educational services	4	339	85	18	13	83.8	—
611	Educational services	4	339	85	18	13	83.8	—
CAMPBELL COUNTY, KY								
61	Educational services	10	831	220	52	50	66.9	6.5
611	Educational services	10	831	220	52	50	66.9	6.5
6116	Other schools & instruction	10	831	220	52	50	66.9	6.5
CARROLL COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CARTER COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
CHRISTIAN COUNTY, KY								
61	Educational services	5	D	D	D	b	D	D
CLARK COUNTY, KY								
61	Educational services	4	435	130	26	37	46.4	53.6
611	Educational services	4	435	130	26	37	46.4	53.6
CLAY COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
DAVISS COUNTY, KY								
61	Educational services	8	1 369	257	62	19	76.4	—
611	Educational services	8	1 369	257	62	19	76.4	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
EDMONSON COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAYETTE COUNTY, KY								
61	Educational services	48	51 593	8 298	1 622	360	9.7	1.2
611	Educational services	48	51 593	8 298	1 622	360	9.7	1.2
6114	Business schools, & computer & management training	8	D	D	D	c	D	D
61143	Professional & management development training	2	D	D	D	c	D	D
611430	Professional & management development training	2	D	D	D	c	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	24	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
61169	All other schools & instruction	10	D	D	D	b	D	D
FLOYD COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
FRANKLIN COUNTY, KY								
61	Educational services	4	447	132	37	13	47.7	—
611	Educational services	4	447	132	37	13	47.7	—
GRAVES COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
GRAYSON COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
GREEN COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
GREENUP COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
HARDIN COUNTY, KY								
61	Educational services	8	2 230	837	224	43	11.3	—
611	Educational services	8	2 230	837	224	43	11.3	—
6115	Technical & trade schools	5	1 966	783	209	29	7.2	—
61151	Technical & trade schools	5	1 966	783	209	29	7.2	—
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
HARLAN COUNTY, KY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
HARRISON COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
HENDERSON COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
HOPKINS COUNTY, KY								
61	Educational services	4	252	79	20	11	100.0	—
611	Educational services	4	252	79	20	11	100.0	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSON COUNTY, KY								
61	Educational services	113	25 007	9 158	2 028	612	29.6	3.4
611	Educational services	113	25 007	9 158	2 028	612	29.6	3.4
6114	Business schools, & computer & management training	15	D	D	D	c	D	D
61142	Computer training	8	D	D	D	b	D	D
611420	Computer training	8	D	D	D	b	D	D
6115	Technical & trade schools	22	5 654	2 073	635	129	16.1	1.0
61151	Technical & trade schools	22	5 654	2 073	635	129	16.1	1.0
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
6116	Other schools & instruction	66	D	D	D	e	D	D
61161	Fine arts schools	32	D	D	D	b	D	D
611610	Fine arts schools	32	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	23	D	D	D	b	D	D
61162	Sports & recreation instruction	17	D	D	D	c	D	D
611620	Sports & recreation instruction	17	D	D	D	c	D	D
61169	All other schools & instruction	17	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	D	D	D	b	D	D
JESSAMINE COUNTY, KY								
61	Educational services	5	923	168	59	11	73.3	26.7
611	Educational services	5	923	168	59	11	73.3	26.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
KENTON COUNTY, KY								
61	Educational services	21	7 220	1 860	463	137	15.1	36.3
611	Educational services	21	7 220	1 860	463	137	15.1	36.3
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	c	D	D
KNOTT COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
KNOX COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LAUREL COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
LOGAN COUNTY, KY								
61	Educational services	3	202	56	13	8	D	-
MCCRACKEN COUNTY, KY								
61	Educational services	10	3 347	864	199	47	18.0	69.1
611	Educational services	10	3 347	864	199	47	18.0	69.1
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
MADISON COUNTY, KY								
61	Educational services	4	424	60	18	9	50.5	49.5
611	Educational services	4	424	60	18	9	50.5	49.5
MARSHALL COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
MERCER COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
MONTGOMERY COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MORGAN COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
MUHLENBERG COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
NELSON COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
OLDHAM COUNTY, KY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
PIKE COUNTY, KY								
61	Educational services	4	355	102	30	7	68.5	—
611	Educational services	4	355	102	30	7	68.5	—
6115	Technical & trade schools	4	355	102	30	7	68.5	—
61151	Technical & trade schools	4	355	102	30	7	68.5	—
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
POWELL COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
PULASKI COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
ROWAN COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
RUSSELL COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
SCOTT COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
SHELBY COUNTY, KY								
61	Educational services	3	1 071	173	37	5	54.6	45.4
611	Educational services	3	1 071	173	37	5	54.6	45.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SPENCER COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
TAYLOR COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
TODD COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
TRIGG COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
UNION COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WARREN COUNTY, KY								
61	Educational services	12	1 538	676	178	58	29.4	35.0
611	Educational services	12	1 538	676	178	58	29.4	35.0
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	7	1 040	400	88	30	38.5	33.7
WASHINGTON COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
WAYNE COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
WEBSTER COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
WHITLEY COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
WOODFORD COUNTY, KY								
61	Educational services	3	441	162	35	13	100.0	—
611	Educational services	3	441	162	35	13	100.0	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALEXANDRIA, KY								
61	Educational services	1	D	D	D	a	D	D
ASHLAND, KY								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BENTON, KY								
61	Educational services	1	D	D	D	a	D	D
BOWLING GREEN, KY								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
CARROLLTON, KY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLD SPRING, KY								
61	Educational services	2	D	D	D	a	D	D
COLUMBIA, KY								
61	Educational services	1	D	D	D	a	D	D
COVINGTON, KY								
61	Educational services	4	241	56	19	8	49.4	—
611	Educational services	4	241	56	19	8	49.4	—
CRESCENT SPRINGS, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CRESTVIEW HILLS, KY								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
CYNTHIANA, KY								
61	Educational services	1	D	D	D	a	D	D
DANVILLE, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
EDGEWOOD, KY								
61	Educational services	3	363	101	16	12	D	—
611	Educational services	3	363	101	16	12	D	—
ELIZABETHTOWN, KY								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
ERLANGER, KY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
FLORENCE, KY								
61	Educational services	13	D	D	D	c	D	D
611	Educational services	13	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
FORT MITCHELL, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
FORT THOMAS, KY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT WRIGHT, KY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
FRANKFORT, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GEORGETOWN, KY								
61	Educational services	2	D	D	D	a	D	D
GLASGOW, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GRAYMOOR-DEVONDALE, KY								
61	Educational services	1	D	D	D	a	D	D
GRAYSON, KY								
61	Educational services	1	D	D	D	a	D	D
GREENVILLE, KY								
61	Educational services	1	D	D	D	a	D	D
HARLAN, KY								
61	Educational services	1	D	D	D	a	D	D
HARRODSBURG, KY								
61	Educational services	1	D	D	D	a	D	D
HENDERSON, KY								
61	Educational services	1	D	D	D	a	D	D
HILLVIEW, KY								
61	Educational services	1	D	D	D	a	D	D
HOPKINSVILLE, KY								
61	Educational services	5	D	D	D	b	D	D
HURSTBOURNE, KY								
61	Educational services	4	1 963	807	196	76	3.1	—
611	Educational services	4	1 963	807	196	76	3.1	—
6116	Other schools & instruction	2	D	D	D	b	D	D
INDEPENDENCE, KY								
61	Educational services	1	D	D	D	a	D	D
JEFFERSONTOWN, KY								
61	Educational services	11	6 027	2 500	436	104	25.6	.2
611	Educational services	11	6 027	2 500	436	104	25.6	.2
6114	Business schools, & computer & management training	4	4 734	1 992	317	49	28.4	—
61142	Computer training	4	4 734	1 992	317	49	28.4	—
611420	Computer training	4	4 734	1 992	317	49	28.4	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEITCHFIELD, KY								
61	Educational services	1	D	D	D	a	D	D
LEXINGTON-FAYETTE, KY								
61	Educational services	48	51 593	8 298	1 622	360	9.7	1.2
611	Educational services	48	51 593	8 298	1 622	360	9.7	1.2
6114	Business schools, & computer & management training	8	D	D	D	c	D	D
61143	Professional & management development training	2	D	D	D	c	D	D
611430	Professional & management development training	2	D	D	D	c	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	24	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
61169	All other schools & instruction	10	D	D	D	b	D	D
LONDON, KY								
61	Educational services	1	D	D	D	a	D	D
LOUISVILLE, KY								
61	Educational services	43	8 259	2 761	635	184	32.0	2.7
611	Educational services	43	8 259	2 761	635	184	32.0	2.7
6115	Technical & trade schools	11	2 959	859	291	52	23.1	1.0
61151	Technical & trade schools	11	2 959	859	291	52	23.1	1.0
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	25	3 183	1 041	186	84	48.8	5.7
61161	Fine arts schools	12	877	272	56	31	45.0	19.7
611610	Fine arts schools	12	877	272	56	31	45.0	19.7
61169	All other schools & instruction	9	1 480	566	103	32	36.9	.5
MADISONVILLE, KY								
61	Educational services	3	D	D	D	a	D	D
MIDDLETOWN, KY								
61	Educational services	1	D	D	D	a	D	D
MONTICELLO, KY								
61	Educational services	1	D	D	D	a	D	D
MOREHEAD, KY								
61	Educational services	2	D	D	D	a	D	D
MORGANFIELD, KY								
61	Educational services	1	D	D	D	a	D	D
MOUNT STERLING, KY								
61	Educational services	1	D	D	D	a	D	D
MURRAY, KY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
NEWPORT, KY								
61	Educational services	3	276	74	15	16	80.4	19.6
611	Educational services	3	276	74	15	16	80.4	19.6
NICHOLASVILLE, KY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
OWENSBORO, KY								
61	Educational services	7	D	D	D	a	D	D
611	Educational services	7	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PADUCAH, KY								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
PARIS, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PIKEVILLE, KY								
61	Educational services	1	D	D	D	a	D	D
PROVIDENCE, KY								
61	Educational services	2	D	D	D	a	D	D
RADCLIFF, KY								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
RICHMOND, KY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
RUSSELL SPRINGS, KY								
61	Educational services	1	D	D	D	a	D	D
RUSSELLVILLE, KY								
61	Educational services	2	D	D	D	a	D	D
ST. MATTHEWS, KY								
61	Educational services	12	3 372	1 092	273	70	14.7	3.3
611	Educational services	12	3 372	1 092	273	70	14.7	3.3
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
SCOTTSVILLE, KY								
61	Educational services	2	D	D	D	a	D	D
SHELBYVILLE, KY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
SHIVELY, KY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SOMERSET, KY								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
	SPRINGFIELD, KY							
61	Educational services	2	D	D	D	a	D	D
	STANTON, KY							
61	Educational services	1	D	D	D	a	D	D
	TAYLOR MILL, KY							
61	Educational services	2	D	D	D	a	D	D
	VERSAILLES, KY							
61	Educational services	3	441	162	35	13	100.0	—
611	Educational services	3	441	162	35	13	100.0	—
	VILLA HILLS, KY							
61	Educational services	1	D	D	D	a	D	D
	WILLIAMSBURG, KY							
61	Educational services	1	D	D	D	a	D	D
	WINCHESTER, KY							
61	Educational services	4	435	130	26	37	46.4	53.6
611	Educational services	4	435	130	26	37	46.4	53.6
	BALANCE OF BOONE COUNTY, KY							
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
	BALANCE OF BUTLER COUNTY, KY							
61	Educational services	2	D	D	D	a	D	D
	BALANCE OF CALLOWAY COUNTY, KY							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF CAMPBELL COUNTY, KY							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF CLAY COUNTY, KY							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF DAVIESS COUNTY, KY							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF EDMONSON COUNTY, KY							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF FLOYD COUNTY, KY							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF FRANKLIN COUNTY, KY							
61	Educational services	2	D	D	D	a	D	D
	BALANCE OF GRAVES COUNTY, KY							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF GREEN COUNTY, KY							
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF GREENUP COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF HARDIN COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF HARLAN COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF HOPKINS COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, KY								
61	Educational services	40	D	D	D	c	D	D
611	Educational services	40	D	D	D	c	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	25	D	D	D	b	D	D
61161	Fine arts schools	13	959	266	68	37	66.2	8.0
611610	Fine arts schools	13	959	266	68	37	66.2	8.0
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
BALANCE OF JESSAMINE COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF KENTON COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF KNOTT COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF KNOX COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF LOGAN COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MCCrackEN COUNTY, KY								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MERCER COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MORGAN COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF MUHLENBERG COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF NELSON COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF OLDHAM COUNTY, KY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF PIKE COUNTY, KY								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF SHELBY COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF SPENCER COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TAYLOR COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TODD COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TRIGG COUNTY, KY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, KY								
61	Educational services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

KENTUCKY

Corbin is in Knox and Whitley Counties.

Williamstown is in Grant and Pendleton Counties; it annexed into Pendleton County in May 1993.

Appendix E. Metropolitan Areas

KENTUCKY

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH
Hamilton County, OH
Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

Cincinnati, OH—KY—IN PMSA
Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH
Hamilton County, OH
Warren County, OH
Hamilton—Middletown, OH PMSA
Butler County, OH

Clarksville—Hopkinsville, TN—KY MSA

Christian County, KY
Montgomery County, TN

Evansville—Henderson, IN—KY MSA

Posey County, IN
Vanderburgh County, IN
Warrick County, IN
Henderson County, KY

Huntington—Ashland, WV—KY—OH MSA

Boyd County, KY
Carter County, KY
Greenup County, KY
Lawrence County, OH
Cabell County, WV
Wayne County, WV

Lexington, KY MSA

Bourbon County, KY
Clark County, KY
Fayette County, KY
Jessamine County, KY
Madison County, KY
Scott County, KY
Woodford County, KY

Louisville, KY—IN MSA

Clark County, IN
Floyd County, IN
Harrison County, IN
Scott County, IN
Bullitt County, KY
Jefferson County, KY
Oldham County, KY

Owensboro, KY MSA

Daviess County, KY

Louisiana

1997

Issued August 1999

EC97S61A-LA

1997 Economic Census

Educational Services

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Louisiana 1997

Issued August 1999

EC97S61A-LA

1997 Economic Census

Educational Services

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOUISIANA								
61	Educational services	421	130 733	41 882	8 987	2 938	29.2	13.7
611	Educational services	421	130 733	41 882	8 987	2 938	29.2	13.7
6114	Business schools, & computer & management training	68	32 998	11 241	2 523	481	15.7	13.5
61141	Business & secretarial schools	11	5 853	2 197	548	146	14.0	36.3
611410	Business & secretarial schools	11	5 853	2 197	548	146	14.0	36.3
61142	Computer training	35	16 934	6 331	1 395	248	19.6	10.7
611420	Computer training	35	16 934	6 331	1 395	248	19.6	10.7
61143	Professional & management development training	22	10 211	2 713	580	87	10.2	5.2
611430	Professional & management development training	22	10 211	2 713	580	87	10.2	5.2
6115	Technical & trade schools	85	35 369	11 360	2 502	722	23.6	6.8
61151	Technical & trade schools	85	35 369	11 360	2 502	722	23.6	6.8
611511	Cosmetology & barber schools	35	5 294	1 804	402	141	31.2	2.4
611512	Flight training	7	D	D	D	b	D	D
611513	Apprenticeship training	1	D	D	D	a	D	D
611519	Other trade & technical schools	42	28 828	9 343	2 055	546	21.0	7.4
6116	Other schools & instruction	238	55 170	16 871	3 582	1 622	41.9	12.9
61161	Fine arts schools	82	10 608	2 102	523	333	61.9	8.0
611610	Fine arts schools	82	10 608	2 102	523	333	61.9	8.0
6116101	Dance schools (including children's & professionals)	78	10 384	2 051	520	328	61.5	7.8
6116102	Art, drama, & music schools	4	224	51	3	5	83.0	17.0
61162	Sports & recreation instruction	53	9 973	3 111	466	367	70.8	9.2
611620	Sports & recreation instruction	53	9 973	3 111	466	367	70.8	9.2
61163	Language schools	2	D	D	D	a	D	D
611630	Language schools	2	D	D	D	a	D	D
61169	All other schools & instruction	101	D	D	D	f	D	D
611691	Exam preparation & tutoring	33	19 840	7 355	1 710	518	13.3	10.7
611692	Automobile driving schools	21	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	47	9 269	3 061	665	299	34.6	15.2
6117	Educational support services	30	7 196	2 410	380	113	22.5	54.9
61171	Educational support services	30	7 196	2 410	380	113	22.5	54.9
611710	Educational support services	30	7 196	2 410	380	113	22.5	54.9

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LOUISIANA									
61	Educational services	90	21 070	19 483	6 587	1 505	453	30.9	36.8
611	Educational services	90	21 070	19 483	6 587	1 505	453	30.9	36.8
6114	Business schools, & computer & management training ..	11	D	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61142	Computer training	3	D	D	D	D	b	D	D
611420	Computer training	3	D	D	D	D	b	D	D
61143	Professional & management development training	7	3 441	3 369	833	159	38	75.8	.2
611430	Professional & management development training ..	7	3 441	3 369	833	159	38	75.8	.2
6115	Technical & trade schools	30	D	D	D	D	c	D	D
61151	Technical & trade schools	30	D	D	D	D	c	D	D
611513	Apprenticeship training	26	D	D	D	D	c	D	D
611519	Other trade & technical schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	43	10 103	9 518	3 233	766	241	20.6	39.1
61161	Fine arts schools	7	2 285	2 111	423	113	35	1.8	66.9
611610	Fine arts schools	7	2 285	2 111	423	113	35	1.8	66.9
6116101	Dance schools (including children's & professionals)	3	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
61162	Sports & recreation instruction	6	1 016	975	308	54	29	11.4	15.1
611620	Sports & recreation instruction	6	1 016	975	308	54	29	11.4	15.1
61163	Language schools	1	D	D	D	D	a	D	D
611630	Language schools	1	D	D	D	D	a	D	D
61169	All other schools & instruction	29	D	D	D	D	c	D	D
611691	Exam preparation & tutoring	9	D	D	D	D	b	D	D
611692	Automobile driving schools	3	641	649	184	55	18	51.5	48.5
611699	All other miscellaneous schools & instruction	17	3 577	3 252	1 123	267	85	44.6	12.2
6117	Educational support services	6	D	D	D	D	a	D	D
61171	Educational support services	6	D	D	D	D	a	D	D
611710	Educational support services	6	D	D	D	D	a	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALEXANDRIA, LA MSA								
61	Educational services	12	1 087	409	94	30	51.8	8.4
611	Educational services	12	1 087	409	94	30	51.8	8.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
BATON ROUGE, LA MSA								
61	Educational services	89	31 735	11 363	2 361	663	26.4	13.0
611	Educational services	89	31 735	11 363	2 361	663	26.4	13.0
6114	Business schools, & computer & management training	20	9 135	3 392	765	137	16.4	20.5
61142	Computer training	10	6 461	2 401	538	99	16.6	22.5
611420	Computer training	10	6 461	2 401	538	99	16.6	22.5
6115	Technical & trade schools	20	9 978	2 944	605	143	12.3	1.8
61151	Technical & trade schools	20	9 978	2 944	605	143	12.3	1.8
611511	Cosmetology & barber schools	5	D	D	D	a	D	D
611519	Other trade & technical schools	14	9 312	2 725	553	118	9.8	.6
6116	Other schools & instruction	43	11 121	4 549	950	371	47.7	8.4
61161	Fine arts schools	12	1 384	364	86	61	46.5	—
611610	Fine arts schools	12	1 384	364	86	61	46.5	—
6116101	Dance schools (including children's & professionals)	12	1 384	364	86	61	46.5	—
61162	Sports & recreation instruction	10	3 067	991	101	105	96.9	—
611620	Sports & recreation instruction	10	3 067	991	101	105	96.9	—
61169	All other schools & instruction	21	6 670	3 194	763	205	25.4	13.9
611691	Exam preparation & tutoring	7	4 247	2 359	587	128	8.1	6.2

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HOUMA, LA MSA								
61	Educational services	19	5 703	1 924	449	86	21.3	.5
611	Educational services	19	5 703	1 924	449	86	21.3	.5
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
LAFAYETTE, LA MSA								
61	Educational services	41	11 178	2 966	592	183	31.3	1.7
611	Educational services	41	11 178	2 966	592	183	31.3	1.7
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	a	D	D
611430	Professional & management development training	1	D	D	D	a	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	26	4 047	1 342	284	133	57.9	4.6
61161	Fine arts schools	10	1 113	325	83	63	51.2	2.8
611610	Fine arts schools	10	1 113	325	83	63	51.2	2.8
6116101	Dance schools (including children's & professionals')	10	1 113	325	83	63	51.2	2.8
61169	All other schools & instruction	10	1 948	696	172	55	45.0	3.3
LAKE CHARLES, LA MSA								
61	Educational services	18	4 348	1 635	423	116	30.2	17.4
611	Educational services	18	4 348	1 635	423	116	30.2	17.4
6115	Technical & trade schools	4	632	176	37	13	50.6	—
61151	Technical & trade schools	4	632	176	37	13	50.6	—
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
MONROE, LA MSA								
61	Educational services	11	1 650	514	123	74	68.6	—
611	Educational services	11	1 650	514	123	74	68.6	—
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
NEW ORLEANS, LA MSA								
61	Educational services	167	61 129	19 529	4 118	1 441	27.7	16.2
611	Educational services	167	61 129	19 529	4 118	1 441	27.7	16.2
6114	Business schools, & computer & management training	27	10 346	4 147	909	200	12.5	5.3
61142	Computer training	14	7 018	2 919	638	105	6.2	.5
611420	Computer training	14	7 018	2 919	638	105	6.2	.5
6115	Technical & trade schools	29	15 005	5 282	1 169	431	30.3	14.1
61151	Technical & trade schools	29	15 005	5 282	1 169	431	30.3	14.1
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
611519	Other trade & technical schools	19	12 770	4 739	1 050	362	30.9	16.3
6116	Other schools & instruction	96	31 050	8 454	1 766	722	32.9	15.1
61161	Fine arts schools	30	4 691	758	178	106	69.9	12.7
611610	Fine arts schools	30	4 691	758	178	106	69.9	12.7
6116101	Dance schools (including children's & professionals')	28	D	D	D	c	D	D
61162	Sports & recreation instruction	19	4 162	1 280	233	140	61.9	1.9
611620	Sports & recreation instruction	19	4 162	1 280	233	140	61.9	1.9
61169	All other schools & instruction	45	D	D	D	e	D	D
611691	Exam preparation & tutoring	14	13 105	4 072	901	236	6.2	11.9
611692	Automobile driving schools	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	23	4 987	1 552	310	179	25.5	12.3
6117	Educational support services	15	4 728	1 646	274	88	19.0	53.7
61171	Educational support services	15	4 728	1 646	274	88	19.0	53.7
611710	Educational support services	15	4 728	1 646	274	88	19.0	53.7
SHREVEPORT—BOSSIER CITY, LA MSA								
61	Educational services	28	8 715	2 697	651	220	28.0	21.5
611	Educational services	28	8 715	2 697	651	220	28.0	21.5
6115	Technical & trade schools	7	2 574	594	162	34	21.2	—
61151	Technical & trade schools	7	2 574	594	162	34	21.2	—
611511	Cosmetology & barber schools	5	D	D	D	a	D	D
6116	Other schools & instruction	16	2 605	870	197	136	65.6	23.6
61169	All other schools & instruction	6	1 439	527	114	86	90.1	—

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE LOUISIANA METROPOLITAN AREAS								
61	Educational services	36	5 188	845	176	125	52.7	19.3
611	Educational services	36	5 188	845	176	125	52.7	19.3
6115	Technical & trade schools	7	896	221	55	15	26.3	12.1
61151	Technical & trade schools	7	896	221	55	15	26.3	12.1
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	22	1 984	340	74	101	47.9	8.5
61161	Fine arts schools	10	1 246	146	36	33	44.9	—
611610	Fine arts schools	10	1 246	146	36	33	44.9	—
6116101	Dance schools (including children's & professionals)	10	1 246	146	36	33	44.9	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALEXANDRIA, LA MSA									
61	Educational services	1	D	D	D	D	a	D	D
BATON ROUGE, LA MSA									
61	Educational services	22	5 742	5 501	1 628	351	102	63.1	23.1
611	Educational services	22	5 742	5 501	1 628	351	102	63.1	23.1
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	11	2 343	2 263	757	174	42	32.3	48.2
61169	All other schools & instruction	9	D	D	D	D	a	D	D
HOUMA, LA MSA									
61	Educational services	1	D	D	D	D	a	D	D
LAFAYETTE, LA MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
LAKE CHARLES, LA MSA									
61	Educational services	9	2 064	1 793	637	157	48	49.7	50.3
611	Educational services	9	2 064	1 793	637	157	48	49.7	50.3
6115	Technical & trade schools	6	880	722	284	63	20	21.7	78.3
61151	Technical & trade schools	6	880	722	284	63	20	21.7	78.3
6116	Other schools & instruction	3	1 184	1 071	353	94	28	70.4	29.6
61169	All other schools & instruction	3	1 184	1 071	353	94	28	70.4	29.6
MONROE, LA MSA									
61	Educational services	5	853	822	333	91	35	—	38.1
611	Educational services	5	853	822	333	91	35	—	38.1

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW ORLEANS, LA MSA									
61	Educational services	36	10 151	9 397	3 252	774	197	11.9	39.2
611	Educational services	36	10 151	9 397	3 252	774	197	11.9	39.2
6115	Technical & trade schools	12	3 082	2 822	1 079	247	57	21.7	35.4
61151	Technical & trade schools	12	3 082	2 822	1 079	247	57	21.7	35.4
6116	Other schools & instruction	16	5 065	4 706	1 414	355	108	3.3	38.2
61161	Fine arts schools	5	D	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
SHREVEPORT—BOSSIER CITY, LA MSA									
61	Educational services	12	1 557	1 358	553	90	44	2.7	63.1
611	Educational services	12	1 557	1 358	553	90	44	2.7	63.1
6115	Technical & trade schools	5	D	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	D	b	D	D
AREA OUTSIDE LOUISIANA METROPOLITAN AREAS									
61	Educational services	2	D	D	D	D	a	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ACADIA PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
ASCENSION PARISH, LA								
61	Educational services	4	1 559	589	105	93	36.3	—
611	Educational services	4	1 559	589	105	93	36.3	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BEAUREGARD PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
BOSSIER PARISH, LA								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
CADDO PARISH, LA								
61	Educational services	20	7 659	2 357	575	184	22.0	22.0
611	Educational services	20	7 659	2 357	575	184	22.0	22.0
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CALCASIEU PARISH, LA								
61	Educational services	18	4 348	1 635	423	116	30.2	17.4
611	Educational services	18	4 348	1 635	423	116	30.2	17.4
6115	Technical & trade schools	4	632	176	37	13	50.6	—
61151	Technical & trade schools	4	632	176	37	13	50.6	—
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
CALDWELL PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
CATAHOULA PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
DE SOTO PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
EAST BATON ROUGE PARISH, LA								
61	Educational services	73	28 511	10 191	2 150	532	25.0	14.5
611	Educational services	73	28 511	10 191	2 150	532	25.0	14.5
6114	Business schools, & computer & management training	17	D	D	D	c	D	D
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
6115	Technical & trade schools	17	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	c	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
611519	Other trade & technical schools	12	D	D	D	c	D	D
6116	Other schools & instruction	33	D	D	D	e	D	D
61161	Fine arts schools	7	906	289	68	43	34.1	—
611610	Fine arts schools	7	906	289	68	43	34.1	—
6116101	Dance schools (including children's & professionals)	7	906	289	68	43	34.1	—
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	20	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	4 247	2 359	587	128	8.1	6.2
EVANGELINE PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
FRANKLIN PARISH, LA								
61	Educational services	3	D	D	D	a	D	D
IBERIA PARISH, LA								
61	Educational services	6	1 011	111	26	17	28.8	3.4
611	Educational services	6	1 011	111	26	17	28.8	3.4
6116	Other schools & instruction	6	1 011	111	26	17	28.8	3.4
61161	Fine arts schools	4	D	D	D	a	D	D
611610	Fine arts schools	4	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	a	D	D
IBERVILLE PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
JEFFERSON PARISH, LA								
61	Educational services	67	28 690	9 681	2 155	772	28.2	11.5
611	Educational services	67	28 690	9 681	2 155	772	28.2	11.5
6114	Business schools, & computer & management training	12	D	D	D	c	D	D
6115	Technical & trade schools	10	6 328	2 394	514	253	39.9	30.6
61151	Technical & trade schools	10	6 328	2 394	514	253	39.9	30.6
611519	Other trade & technical schools	7	6 081	2 327	486	233	41.5	31.3
6116	Other schools & instruction	40	17 316	4 932	1 045	352	23.2	4.4
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 466	341	43	28	50.8	5.5
611620	Sports & recreation instruction	8	1 466	341	43	28	50.8	5.5
61169	All other schools & instruction	19	D	D	D	e	D	D
611691	Exam preparation & tutoring	5	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSON DAVIS PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
LAFAYETTE PARISH, LA								
61	Educational services	32	10 472	2 791	552	161	28.5	.2
611	Educational services	32	10 472	2 791	552	161	28.5	.2
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	a	D	D
611430	Professional & management development training	1	D	D	D	a	D	D
6115	Technical & trade schools	6	D	D	D	a	D	D
61151	Technical & trade schools	6	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	19	D	D	D	c	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	7	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
LAFOURCHE PARISH, LA								
61	Educational services	4	717	194	52	12	32.9	—
611	Educational services	4	717	194	52	12	32.9	—
6116	Other schools & instruction	4	717	194	52	12	32.9	—
LINCOLN PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LIVINGSTON PARISH, LA								
61	Educational services	8	1 205	501	83	21	36.3	—
611	Educational services	8	1 205	501	83	21	36.3	—
MOREHOUSE PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
ORLEANS PARISH, LA								
61	Educational services	58	23 354	7 344	1 609	487	20.7	14.0
611	Educational services	58	23 354	7 344	1 609	487	20.7	14.0
6114	Business schools, & computer & management training	8	5 203	1 823	395	74	4.2	.7
61142	Computer training	5	3 810	1 348	284	44	—	.9
611420	Computer training	5	3 810	1 348	284	44	—	.9
6115	Technical & trade schools	12	7 542	2 540	586	152	15.5	.1
61151	Technical & trade schools	12	7 542	2 540	586	152	15.5	.1
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	7	D	D	D	c	D	D
6116	Other schools & instruction	33	9 185	2 447	498	226	36.1	35.1
61162	Sports & recreation instruction	7	1 656	519	97	73	91.1	—
611620	Sports & recreation instruction	7	1 656	519	97	73	91.1	—
61169	All other schools & instruction	19	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	a	D	D
OUACHITA PARISH, LA								
61	Educational services	11	1 650	514	123	74	68.6	—
611	Educational services	11	1 650	514	123	74	68.6	—
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
PLAQUEMINES PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
RAPIDES PARISH, LA								
61	Educational services	12	1 087	409	94	30	51.8	8.4
611	Educational services	12	1 087	409	94	30	51.8	8.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SABINE PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
ST. BERNARD PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
ST. CHARLES PARISH, LA								
61	Educational services	4	429	68	13	7	68.5	15.6
611	Educational services	4	429	68	13	7	68.5	15.6
ST. HELENA PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
ST. JAMES PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
ST. JOHN THE BAPTIST PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ST. LANDRY PARISH, LA								
61	Educational services	3	366	103	19	7	82.5	17.5
611	Educational services	3	366	103	19	7	82.5	17.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
ST. MARTIN PARISH, LA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
ST. TAMMANY PARISH, LA								
61	Educational services	32	7 857	2 175	293	153	38.2	41.2
611	Educational services	32	7 857	2 175	293	153	38.2	41.2
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
6116	Other schools & instruction	17	4 064	970	206	128	62.4	15.1
61161	Fine arts schools	9	2 222	330	67	40	87.5	3.7
611610	Fine arts schools	9	2 222	330	67	40	87.5	3.7
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	a	D	D
61171	Educational support services	4	D	D	D	a	D	D
611710	Educational support services	4	D	D	D	a	D	D
TANGIPAHOA PARISH, LA								
61	Educational services	6	1 698	203	45	39	92.0	8.0
611	Educational services	6	1 698	203	45	39	92.0	8.0
TERREBONNE PARISH, LA								
61	Educational services	15	4 986	1 730	397	74	19.6	.5
611	Educational services	15	4 986	1 730	397	74	19.6	.5
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
VERMILION PARISH, LA								
61	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VERNON PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WASHINGTON PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
WEBSTER PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
WEST BATON ROUGE PARISH, LA								
61	Educational services	4	460	82	23	17	58.3	-
611	Educational services	4	460	82	23	17	58.3	-

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABBEVILLE, LA								
61	Educational services	1	D	D	D	a	D	D
ALEXANDRIA, LA								
61	Educational services	5	516	162	32	11	8.1	12.4
611	Educational services	5	516	162	32	11	8.1	12.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BAKER, LA								
61	Educational services	1	D	D	D	a	D	D
BASTROP, LA								
61	Educational services	2	D	D	D	a	D	D
BATON ROUGE, LA								
61	Educational services	58	24 817	8 670	1 831	455	21.3	12.0
611	Educational services	58	24 817	8 670	1 831	455	21.3	12.0
6114	Business schools, & computer & management training	15	D	D	D	c	D	D
61142	Computer training	8	D	D	D	b	D	D
611420	Computer training	8	D	D	D	b	D	D
6115	Technical & trade schools	13	8 302	2 363	483	113	8.4	1.9
61151	Technical & trade schools	13	8 302	2 363	483	113	8.4	1.9
611511	Cosmetology & barber schools	3	381	160	40	17	D	26.2
611519	Other trade & technical schools	9	D	D	D	b	D	D
6116	Other schools & instruction	25	8 751	3 918	823	228	42.8	7.8
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	5	D	D	D	b	D	D
61162	Sports & recreation instruction	4	2 026	675	54	15	100.0	-
611620	Sports & recreation instruction	4	2 026	675	54	15	100.0	-
61169	All other schools & instruction	16	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOGALUSA, LA								
61	Educational services	1	D	D	D	a	D	D
BOSSIER CITY, LA								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
BREAUX BRIDGE, LA								
61	Educational services	1	D	D	D	a	D	D
BROUSSARD, LA								
61	Educational services	1	D	D	D	a	D	D
CARENCRO, LA								
61	Educational services	1	D	D	D	a	D	D
CHURCH POINT, LA								
61	Educational services	1	D	D	D	a	D	D
COVINGTON, LA								
61	Educational services	7	2 724	484	99	79	76.5	21.0
611	Educational services	7	2 724	484	99	79	76.5	21.0
6116	Other schools & instruction	6	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	b	D	D
CROWLEY, LA								
61	Educational services	1	D	D	D	a	D	D
DENHAM SPRINGS, LA								
61	Educational services	4	803	302	36	11	14.9	—
611	Educational services	4	803	302	36	11	14.9	—
DE RIDDER, LA *								
61	Educational services	2	D	D	D	a	D	D
DE RIDDER, LA (BEAUREGARD PARISH PART) *								
61	Educational services	2	D	D	D	a	D	D
GONZALES, LA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GRETNA, LA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
HAMMOND, LA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
HARAHAN, LA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HOUMA, LA								
61	Educational services	9	4 586	1 612	373	60	15.8	.5
611	Educational services	9	4 586	1 612	373	60	15.8	.5
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
JENNINGS, LA								
61	Educational services	1	D	D	D	a	D	D
JONESVILLE, LA								
61	Educational services	1	D	D	D	a	D	D
KENNER, LA								
61	Educational services	8	2 568	796	188	96	80.0	1.7
611	Educational services	8	2 568	796	188	96	80.0	1.7
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
LAFAYETTE, LA								
61	Educational services	28	9 611	2 498	498	146	23.5	.3
611	Educational services	28	9 611	2 498	498	146	23.5	.3
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	a	D	D
611430	Professional & management development training	1	D	D	D	a	D	D
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	16	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
LAKE CHARLES, LA								
61	Educational services	13	3 474	1 336	340	95	30.7	4.0
611	Educational services	13	3 474	1 336	340	95	30.7	4.0
6115	Technical & trade schools	4	632	176	37	13	50.6	—
61151	Technical & trade schools	4	632	176	37	13	50.6	—
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
MANDEVILLE, LA								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
MANY, LA								
61	Educational services	1	D	D	D	a	D	D
MINDEN, LA								
61	Educational services	1	D	D	D	a	D	D
MONROE, LA								
61	Educational services	7	1 148	315	80	49	82.7	—
611	Educational services	7	1 148	315	80	49	82.7	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
NEW IBERIA, LA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW ORLEANS, LA								
61	Educational services	58	23 354	7 344	1 609	487	20.7	14.0
611	Educational services	58	23 354	7 344	1 609	487	20.7	14.0
6114	Business schools, & computer & management training	8	5 203	1 823	395	74	4.2	.7
61142	Computer training	5	3 810	1 348	284	44	—	.9
611420	Computer training	5	3 810	1 348	284	44	—	.9
6115	Technical & trade schools	12	7 542	2 540	586	152	15.5	.1
61151	Technical & trade schools	12	7 542	2 540	586	152	15.5	.1
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	7	D	D	D	c	D	D
6116	Other schools & instruction	33	9 185	2 447	498	226	36.1	35.1
61162	Sports & recreation instruction	7	1 656	519	97	73	91.1	—
611620	Sports & recreation instruction	7	1 656	519	97	73	91.1	—
61169	All other schools & instruction	19	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	a	D	D
OPELOUSAS, LA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
PINEVILLE, LA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
PLAQUEMINE, LA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
RUSTON, LA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SCOTT, LA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
SHREVEPORT, LA *								
61	Educational services	20	7 659	2 357	575	184	22.0	22.0
611	Educational services	20	7 659	2 357	575	184	22.0	22.0
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	c	D	D
SHREVEPORT, LA (CADDO PARISH PART) *								
61	Educational services	20	7 659	2 357	575	184	22.0	22.0
611	Educational services	20	7 659	2 357	575	184	22.0	22.0
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	c	D	D
SLIDELL, LA								
61	Educational services	8	595	154	30	19	72.9	—
611	Educational services	8	595	154	30	19	72.9	—
SPRINGHILL, LA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
SULPHUR, LA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
THIBODAUX, LA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
WEST MONROE, LA								
61	Educational services	2	D	D	D	a	D	D
WINNSBORO, LA								
61	Educational services	2	D	D	D	a	D	D
ZACHARY, LA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF ASCENSION PARISH, LA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
BALANCE OF CALCASIEU PARISH, LA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF CALDWELL PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DE SOTO PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF EAST BATON ROUGE PARISH, LA								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
BALANCE OF EVANGELINE PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF FRANKLIN PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF IBERIA PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF IBERVILLE PARISH, LA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF JEFFERSON PARISH, LA								
61	Educational services	56	25 210	8 494	1 874	613	22.1	13.0
611	Educational services	56	25 210	8 494	1 874	613	22.1	13.0
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
6115	Technical & trade schools	8	D	D	D	c	D	D
61151	Technical & trade schools	8	D	D	D	c	D	D
611519	Other trade & technical schools	6	D	D	D	c	D	D
6116	Other schools & instruction	34	D	D	D	e	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	9	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	17	D	D	D	c	D	D
611691	Exam preparation & tutoring	5	D	D	D	c	D	D
BALANCE OF LAFAYETTE PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF LAFOURCHE PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LIVINGSTON PARISH, LA								
61	Educational services	4	402	199	47	10	78.9	-
611	Educational services	4	402	199	47	10	78.9	-
BALANCE OF OUACHITA PARISH, LA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
BALANCE OF PLAQUEMINES PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF RAPIDES PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ST. BERNARD PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ST. CHARLES PARISH, LA								
61	Educational services	4	429	68	13	7	68.5	15.6
611	Educational services	4	429	68	13	7	68.5	15.6
BALANCE OF ST. HELENA PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ST. JAMES PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ST. JOHN THE BAPTIST PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF ST. LANDRY PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ST. MARTIN PARISH, LA								
61	Educational services	3	219	55	17	6	100.0	-

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF ST. TAMMANY PARISH, LA								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
BALANCE OF TANGIPAHOA PARISH, LA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
BALANCE OF TERREBONNE PARISH, LA								
61	Educational services	6	400	118	24	14	63.2	1.5
611	Educational services	6	400	118	24	14	63.2	1.5
BALANCE OF VERMILION PARISH, LA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF VERNON PARISH, LA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF WEST BATON ROUGE PARISH, LA								
61	Educational services	4	460	82	23	17	58.3	—
611	Educational services	4	460	82	23	17	58.3	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

LOUISIANA

De Ridder is in Beauregard and Vernon Parishes.

Eunice is in Acadia and St. Landry Parishes.

New Llano is a spelling correction from Newllano.

Shreveport is in Bossier and Caddo Parishes.

St. Gabriel was incorporated in August 1994.

Appendix E. Metropolitan Areas

LOUISIANA

Alexandria, LA MSA

Rapides Parish, LA

Baton Rouge, LA MSA

Ascension Parish, LA

East Baton Rouge Parish, LA

Livingston Parish, LA

West Baton Rouge Parish, LA

Houma, LA MSA

Lafourche Parish, LA

Terrebonne Parish, LA

Lafayette, LA MSA

Acadia Parish, LA

Lafayette Parish, LA

St. Landry Parish, LA

St. Martin Parish, LA

Lake Charles, LA MSA

Calcasieu Parish, LA

Monroe, LA MSA

Ouachita Parish, LA

New Orleans, LA MSA

Jefferson Parish, LA

Orleans Parish, LA

Plaquemines Parish, LA

St. Bernard Parish, LA

St. Charles Parish, LA

St. James Parish, LA

St. John the Baptist Parish, LA

St. Tammany Parish, LA

Shreveport—Bossier City, LA MSA

Bossier Parish, LA

Caddo Parish, LA

Webster Parish, LA

Massachusetts

1997

Issued August 1999

EC97S61A-MA

1997 Economic Census

Educational Services

Geographic Area Series



U S C E N S U S B U R E A U

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MASSACHUSETTS								
61	Educational services	1 048	583 686	190 216	42 128	8 711	24.9	11.2
611	Educational services	1 048	583 686	190 216	42 128	8 711	24.9	11.2
6114	Business schools, & computer & management training	214	237 355	85 208	17 822	2 745	19.1	9.6
61141	Business & secretarial schools	24	15 399	6 358	1 433	286	11.6	55.5
611410	Business & secretarial schools	24	15 399	6 358	1 433	286	11.6	55.5
61142	Computer training	98	110 878	40 410	8 185	1 532	29.2	9.4
611420	Computer training	98	110 878	40 410	8 185	1 532	29.2	9.4
61143	Professional & management development training	92	111 078	38 440	8 204	927	10.1	3.4
611430	Professional & management development training	92	111 078	38 440	8 204	927	10.1	3.4
6115	Technical & trade schools	129	93 952	31 174	8 306	1 442	30.8	12.0
61151	Technical & trade schools	129	93 952	31 174	8 306	1 442	30.8	12.0
611511	Cosmetology & barber schools	41	15 057	5 332	1 187	347	20.1	6.7
611512	Flight training	17	18 797	8 065	2 920	260	27.5	36.7
611513	Apprenticeship training	9	2 266	566	106	29	11.0	11.1
611519	Other trade & technical schools	62	57 832	17 211	4 093	806	35.5	5.3
6116	Other schools & instruction	615	176 725	55 213	11 504	3 963	29.5	13.6
61161	Fine arts schools	186	30 864	9 769	2 201	870	37.7	15.1
611610	Fine arts schools	186	30 864	9 769	2 201	870	37.7	15.1
6116101	Dance schools (including children's & professionals)	149	22 817	7 218	1 803	746	38.9	9.4
6116102	Art, drama, & music schools	37	8 047	2 551	398	124	34.0	31.4
61162	Sports & recreation instruction	187	43 415	12 959	2 579	1 056	44.0	18.0
611620	Sports & recreation instruction	187	43 415	12 959	2 579	1 056	44.0	18.0
61163	Language schools	23	D	D	D	e	D	D
611630	Language schools	23	D	D	D	e	D	D
61169	All other schools & instruction	219	D	D	D	g	D	D
611691	Exam preparation & tutoring	47	22 612	7 662	1 674	666	10.3	5.1
611692	Automobile driving schools	79	11 483	3 311	658	274	62.0	29.3
611699	All other miscellaneous schools & instruction	93	D	D	D	f	D	D
6117	Educational support services	90	75 654	18 621	4 496	561	24.9	9.6
61171	Educational support services	90	75 654	18 621	4 496	561	24.9	9.6
611710	Educational support services	90	75 654	18 621	4 496	561	24.9	9.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MASSACHUSETTS									
61	Educational services	365	357 647	351 237	83 493	19 356	3 982	7.2	9.1
611	Educational services	365	357 647	351 237	83 493	19 356	3 982	7.2	9.1
6114	Business schools, & computer & management training ..	33	29 963	29 268	7 789	1 833	257	12.7	16.7
61141	Business & secretarial schools	2	D	D	D	D	a	D	D
611410	Business & secretarial schools	2	D	D	D	D	a	D	D
61142	Computer training	1	D	D	D	D	b	D	D
611420	Computer training	1	D	D	D	D	b	D	D
61143	Professional & management development training	30	D	D	D	D	c	D	D
611430	Professional & management development training ..	30	D	D	D	D	c	D	D
6115	Technical & trade schools	47	21 804	19 397	8 470	2 082	567	22.7	9.2
61151	Technical & trade schools	47	21 804	19 397	8 470	2 082	567	22.7	9.2
611512	Flight training	3	D	D	D	D	a	D	D
611513	Apprenticeship training	22	D	D	D	D	c	D	D
611519	Other trade & technical schools	22	13 532	11 857	5 389	1 348	319	13.9	7.2
6116	Other schools & instruction	226	249 735	248 491	48 786	11 177	2 433	5.6	6.8
61161	Fine arts schools	61	20 439	19 754	7 784	1 943	809	32.6	16.7
611610	Fine arts schools	61	20 439	19 754	7 784	1 943	809	32.6	16.7
6116101	Dance schools (including children's & professionals)	9	1 908	1 887	514	92	47	6.2	49.9
6116102	Art, drama, & music schools	52	18 531	17 867	7 270	1 851	762	35.3	13.3
61162	Sports & recreation instruction	38	6 486	6 170	2 394	399	79	10.7	12.2
611620	Sports & recreation instruction	38	6 486	6 170	2 394	399	79	10.7	12.2
61163	Language schools	9	12 286	11 299	3 262	689	119	5.6	35.5
611630	Language schools	9	12 286	11 299	3 262	689	119	5.6	35.5
61169	All other schools & instruction	118	210 524	211 268	35 346	8 146	1 426	2.8	4.0
611691	Exam preparation & tutoring	13	3 440	3 417	1 757	350	95	16.5	51.5
611692	Automobile driving schools	3	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	102	D	D	D	D	g	D	D

See footnotes at end of table.

**Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997—
Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	MASSACHUSETTS—Con.								
	Educational services—Con.								
611	Educational services—Con.								
6117	Educational support services	59	56 145	54 081	18 448	4 264	725	5.5	15.2
61171	Educational support services	59	56 145	54 081	18 448	4 264	725	5.5	15.2
611710	Educational support services	59	56 145	54 081	18 448	4 264	725	5.5	15.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	BARNSTABLE—YARMOUTH, MA MSA							
	Educational services	23	4 950	1 383	230	73	66.6	2.4
611	Educational services	23	4 950	1 383	230	73	66.6	2.4
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	1 911	644	75	42	51.0	1.3
61	BOSTON—WORCESTER—LAWRENCE, MA—NH—ME—CT CMSA							
	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
611	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
6114	Business schools, & computer & management training	206	237 733	85 437	17 808	2 693	18.6	8.5
61141	Business & secretarial schools	22	D	D	D	e	D	D
611410	Business & secretarial schools	22	D	D	D	e	D	D
61142	Computer training	98	D	D	D	g	D	D
611420	Computer training	98	D	D	D	g	D	D
61143	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
611430	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
6115	Technical & trade schools	128	D	D	D	g	D	D
61151	Technical & trade schools	128	D	D	D	g	D	D
611511	Cosmetology & barber schools	44	15 134	5 287	1 178	336	21.4	6.7
611512	Flight training	17	19 257	8 189	2 957	284	25.5	35.8
611519	Other trade & technical schools	60	59 544	17 945	4 311	877	31.8	7.8
6116	Other schools & instruction	573	D	D	D	h	D	D
61161	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
611610	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
6116101	Dance schools (including children's & professionals)	140	21 978	6 944	1 756	722	39.0	7.8
6116102	Art, drama, & music schools	33	5 698	1 821	312	119	47.4	45.2
61162	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
611620	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
61163	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
611630	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
61169	All other schools & instruction	197	D	D	D	g	D	D
611691	Exam preparation & tutoring	45	22 588	7 645	1 658	659	13.0	4.9
611692	Automobile driving schools	67	10 556	3 053	611	223	59.9	30.7
611699	All other miscellaneous schools & instruction	85	D	D	D	f	D	D
6117	Educational support services	88	D	D	D	e	D	D
61171	Educational support services	88	D	D	D	e	D	D
611710	Educational support services	88	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.								
Boston, MA-NH PMSA								
61	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
611	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
6114	Business schools, & computer & management training	158	212 672	77 157	15 940	2 402	17.5	8.6
61141	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
611410	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
61142	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
611420	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
61143	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
611430	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
6115	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
61151	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
611511	Cosmetology & barber schools	22	D	D	D	c	D	D
611512	Flight training	10	16 365	7 192	2 717	224	17.8	41.9
611519	Other trade & technical schools	33	43 029	12 712	2 934	587	36.8	6.2
6116	Other schools & instruction	371	124 869	39 021	8 208	2 805	28.1	14.8
61161	Fine arts schools	99	D	D	D	f	D	D
611610	Fine arts schools	99	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals')	75	D	D	D	e	D	D
6116102	Art, drama, & music schools	24	4 814	1 555	259	97	39.2	52.1
61162	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
611620	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
61163	Language schools	22	D	D	D	e	D	D
611630	Language schools	22	D	D	D	e	D	D
61169	All other schools & instruction	135	D	D	D	g	D	D
611691	Exam preparation & tutoring	30	18 363	6 237	1 378	529	6.2	5.9
611692	Automobile driving schools	46	8 762	2 422	471	162	52.4	37.0
611699	All other miscellaneous schools & instruction	59	D	D	D	e	D	D
6117	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
61171	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
611710	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
Brockton, MA PMSA								
61	Educational services	23	5 440	1 787	439	123	18.1	21.2
611	Educational services	23	5 440	1 787	439	123	18.1	21.2
6115	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
61151	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	2 177	530	127	58	27.0	26.1
61161	Fine arts schools	6	990	270	71	35	20.0	—
611610	Fine arts schools	6	990	270	71	35	20.0	—
6116101	Dance schools (including children's & professionals')	5	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
Fitchburg-Leominster, MA PMSA								
61	Educational services	10	2 226	919	224	34	18.6	14.7
611	Educational services	10	2 226	919	224	34	18.6	14.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
Lawrence, MA-NH PMSA								
61	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
611	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
61151	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	42	9 482	2 241	508	213	44.2	3.2
61161	Fine arts schools	14	1 593	362	114	50	52.1	6.2
611610	Fine arts schools	14	1 593	362	114	50	52.1	6.2
6116101	Dance schools (including children's & professionals')	13	D	D	D	b	D	D
61162	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
611620	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
61169	All other schools & instruction	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Lowell, MA–NH PMSA								
61	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
611	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
6115	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
61151	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	22	4 272	1 439	322	110	54.5	6.6
61161	Fine arts schools	9	899	210	50	22	38.9	—
611610	Fine arts schools	9	899	210	50	22	38.9	—
6116101	Dance schools (including children's & professionals)	7	D	D	D	a	D	D
61162	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
611620	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
61169	All other schools & instruction	5	1 713	925	217	50	79.1	1.9
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
Manchester, NH PMSA								
61	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
611	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
61151	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	25	3 500	1 179	290	139	54.4	—
61161	Fine arts schools	9	976	376	98	45	44.6	—
611610	Fine arts schools	9	976	376	98	45	44.6	—
6116101	Dance schools (including children's & professionals)	9	976	376	98	45	44.6	—
61162	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
611620	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
Nashua, NH PMSA								
61	Educational services	39	10 233	3 776	790	195	20.5	6.0
611	Educational services	39	10 233	3 776	790	195	20.5	6.0
6115	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
61151	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	4 431	1 561	290	98	30.8	2.9
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
61162	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
611620	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
61169	All other schools & instruction	6	D	D	D	a	D	D
New Bedford, MA PMSA								
61	Educational services	18	5 960	1 684	529	110	59.5	.9
611	Educational services	18	5 960	1 684	529	110	59.5	.9
6115	Technical & trade schools	7	3 838	898	310	90	40.7	—
61151	Technical & trade schools	7	3 838	898	310	90	40.7	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
Portsmouth–Rochester, NH–ME PMSA								
61	Educational services	36	13 487	4 314	979	170	31.9	.2
611	Educational services	36	13 487	4 314	979	170	31.9	.2
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
6117	Educational support services	6	8 402	2 915	658	53	13.3	—
61171	Educational support services	6	8 402	2 915	658	53	13.3	—
611710	Educational support services	6	8 402	2 915	658	53	13.3	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Worcester, MA–CT PMSA								
61	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
611	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
6114	Business schools, & computer & management training	14	10 479	3 136	704	126	10.1	17.7
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	D	D	D
6115	Technical & trade schools	6	960	330	76	35	8.6	39.5
61151	Technical & trade schools	6	960	330	76	35	8.6	39.5
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	46	12 147	3 436	690	303	35.4	3.5
61161	Fine arts schools	21	2 988	880	236	130	36.2	3.6
611610	Fine arts schools	21	2 988	880	236	130	36.2	3.6
6116101	Dance schools (including children's & professionals)	20	D	D	D	c	D	D
61169	All other schools & instruction	19	8 067	2 110	375	141	38.4	3.0
611699	All other miscellaneous schools & instruction	10	D	D	D	b	D	D
PITTSFIELD, MA MSA								
61	Educational services	10	3 255	1 553	217	48	22.6	3.5
611	Educational services	10	3 255	1 553	217	48	22.6	3.5
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	4	1 692	596	37	15	10.8	—
611610	Fine arts schools	4	1 692	596	37	15	10.8	—
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
PROVIDENCE–FALL RIVER–WARWICK, RI–MA MSA								
61	Educational services	147	40 526	14 517	3 130	923	26.0	20.1
611	Educational services	147	40 526	14 517	3 130	923	26.0	20.1
6114	Business schools, & computer & management training	24	15 979	6 273	1 258	254	1.7	38.4
61141	Business & secretarial schools	9	D	D	D	c	D	D
611410	Business & secretarial schools	9	D	D	D	D	D	D
61142	Computer training	12	D	D	D	b	D	D
611420	Computer training	12	D	D	D	D	D	D
6115	Technical & trade schools	25	D	D	D	c	D	D
61151	Technical & trade schools	25	D	D	D	D	D	—
611511	Cosmetology & barber schools	7	2 386	759	199	64	13.7	—
611519	Other trade & technical schools	17	D	D	D	c	D	D
6116	Other schools & instruction	83	12 868	3 722	803	406	45.4	13.0
61161	Fine arts schools	34	3 757	1 331	313	158	27.3	19.7
611610	Fine arts schools	34	3 757	1 331	313	158	27.3	19.7
6116101	Dance schools (including children's & professionals)	31	D	D	D	c	D	D
61162	Sports & recreation instruction	26	4 771	1 141	208	87	60.9	19.5
611620	Sports & recreation instruction	26	4 771	1 141	208	87	60.9	19.5
61169	All other schools & instruction	23	4 340	1 250	282	161	43.9	.1
6117	Educational support services	15	D	D	D	b	D	D
61171	Educational support services	15	D	D	D	b	D	D
611710	Educational support services	15	D	D	D	D	D	D
SPRINGFIELD, MA MSA								
61	Educational services	104	33 739	13 159	2 951	610	32.2	25.5
611	Educational services	104	33 739	13 159	2 951	610	32.2	25.5
6114	Business schools, & computer & management training	12	D	D	D	b	D	D
6115	Technical & trade schools	11	5 969	2 619	610	87	43.4	—
61151	Technical & trade schools	11	5 969	2 619	610	87	43.4	—
611511	Cosmetology & barber schools	4	1 078	522	120	36	37.8	—
611519	Other trade & technical schools	7	4 891	2 097	490	51	44.6	—
6116	Other schools & instruction	70	15 119	5 026	1 010	302	30.2	15.9
61161	Fine arts schools	24	2 547	631	163	91	44.1	8.0
611610	Fine arts schools	24	2 547	631	163	91	44.1	8.0
6116101	Dance schools (including children's & professionals)	22	D	D	D	b	D	D
61162	Sports & recreation instruction	19	4 912	1 498	311	84	36.5	40.8
611620	Sports & recreation instruction	19	4 912	1 498	311	84	36.5	40.8
61169	All other schools & instruction	27	7 660	2 897	536	127	21.5	2.7
611699	All other miscellaneous schools & instruction	10	5 811	2 172	386	64	13.7	.9
6117	Educational support services	11	D	D	D	c	D	D
61171	Educational support services	11	D	D	D	c	D	D
611710	Educational support services	11	D	D	D	D	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS								
61	Educational services	31	8 080	2 561	675	117	23.1	18.7
611	Educational services	31	8 080	2 561	675	117	23.1	18.7
6115	Technical & trade schools	6	D	D	D	a	D	D
61151	Technical & trade schools	6	D	D	D	a	D	D
6116	Other schools & instruction	21	D	D	D	b	D	D
61161	Fine arts schools	4	D	D	D	a	D	D
611610	Fine arts schools	4	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
61162	Sports & recreation instruction	12	D	D	D	b	D	D
611620	Sports & recreation instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BARNSTABLE–YARMOUTH, MA MSA									
61	Educational services	6	1 917	1 844	753	146	81	10.4	30.7
611	Educational services	6	1 917	1 844	753	146	81	10.4	30.7
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	D	b	D	D
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA									
61	Educational services	296	D	D	D	D	h	D	D
611	Educational services	296	D	D	D	D	h	D	D
6114	Business schools, & computer & management training ..	32	D	D	D	D	e	D	D
61143	Professional & management development training	29	D	D	D	D	c	D	D
611430	Professional & management development training ..	29	D	D	D	D	c	D	D
6115	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
61151	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
611513	Apprenticeship training	20	D	D	D	D	c	D	D
611519	Other trade & technical schools	18	8 647	7 506	3 672	873	136	17.4	5.7
6116	Other schools & instruction	171	D	D	D	D	g	D	D
61161	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
611610	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
6116101	Dance schools (including children's & professionals')	8	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	44	D	D	D	D	f	D	D
61162	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
611620	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
61163	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
611630	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
61169	All other schools & instruction	84	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	10	2 862	2 839	1 357	252	79	18.5	60.9
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	72	D	D	D	D	f	D	D
6117	Educational support services	54	D	D	D	D	f	D	D
61171	Educational support services	54	D	D	D	D	f	D	D
611710	Educational support services	54	D	D	D	D	f	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.									
Boston, MA-NH PMSA									
61	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
611	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
6114	Business schools, & computer & management training ..	26	27 127	26 513	7 149	1 708	233	11.1	16.0
61143	Professional & management development training	24	D	D	D	D	c	D	D
611430	Professional & management development training ..	24	D	D	D	D	c	D	D
6115	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
61151	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
611513	Apprenticeship training	13	D	D	D	D	c	D	D
611519	Other trade & technical schools	13	D	D	D	D	c	D	D
6116	Other schools & instruction	141	216 294	215 691	34 820	7 982	1 718	3.4	6.9
61161	Fine arts schools	44	D	D	D	D	f	D	D
611610	Fine arts schools	44	D	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	37	D	D	D	D	f	D	D
61162	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
611620	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
61163	Language schools	7	D	D	D	D	b	D	D
611630	Language schools	7	D	D	D	D	b	D	D
61169	All other schools & instruction	69	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	8	D	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	59	D	D	D	D	f	D	D
6117	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
61171	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
611710	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
Brockton, MA PMSA									
61	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
611	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
Fitchburg-Leominster, MA PMSA									
61	Educational services	4	437	440	116	34	8	66.1	33.9
611	Educational services	4	437	440	116	34	8	66.1	33.9
Lawrence, MA-NH PMSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6117	Educational support services	3	D	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	D	a	D	D
Lowell, MA-NH PMSA									
61	Educational services	8	D	D	D	D	c	D	D
611	Educational services	8	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	D	c	D	D
Manchester, NH PMSA									
61	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
611	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
6116	Other schools & instruction	5	D	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
Nashua, NH PMSA									
61	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
611	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.									
New Bedford, MA PMSA									
61	Educational services	5	D	D	D	D	a	D	D
611	Educational services	5	D	D	D	D	a	D	D
Portsmouth–Rochester, NH–ME PMSA									
61	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
611	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
Worcester, MA–CT PMSA									
61	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
611	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	7	3 207	3 287	1 248	298	112	46.3	1.7
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
PITTSFIELD, MA MSA									
61	Educational services	9	7 615	7 698	4 036	1 045	118	6.7	10.1
611	Educational services	9	7 615	7 698	4 036	1 045	118	6.7	10.1
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	6	6 831	6 923	3 852	1 016	104	6.9	.3
61169	All other schools & instruction	5	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	b	D	D
PROVIDENCE–FALL RIVER–WARWICK, RI–MA MSA									
61	Educational services	45	14 723	14 189	6 086	1 506	463	8.4	13.8
611	Educational services	45	14 723	14 189	6 086	1 506	463	8.4	13.8
6115	Technical & trade schools	7	4 701	4 240	1 883	548	199	6.5	2.6
61151	Technical & trade schools	7	4 701	4 240	1 883	548	199	6.5	2.6
611519	Other trade & technical schools	5	D	D	D	D	c	D	D
6116	Other schools & instruction	33	6 420	6 469	2 869	640	227	12.1	22.1
61161	Fine arts schools	8	D	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	18	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	13	D	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	D	b	D	D
SPRINGFIELD, MA MSA									
61	Educational services	38	10 204	9 558	3 554	826	243	18.2	9.5
611	Educational services	38	10 204	9 558	3 554	826	243	18.2	9.5
6115	Technical & trade schools	7	D	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	D	b	D	D
6116	Other schools & instruction	24	7 072	6 501	2 569	579	188	18.6	5.8
61161	Fine arts schools	3	1 718	1 049	348	95	51	D	–
611610	Fine arts schools	3	1 718	1 049	348	95	51	D	–
6116102	Art, drama, & music schools	3	1 718	1 049	348	95	51	D	–
61169	All other schools & instruction	14	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	13	D	D	D	D	b	D	D
AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS									
61	Educational services	34	D	D	D	D	c	D	D
611	Educational services	34	D	D	D	D	c	D	D
6116	Other schools & instruction	32	D	D	D	D	c	D	D
61169	All other schools & instruction	20	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	18	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BARNSTABLE COUNTY, MA								
61	Educational services	30	6 027	1 586	341	91	57.4	2.0
611	Educational services	30	6 027	1 586	341	91	57.4	2.0
6115	Technical & trade schools	7	D	D	D	a	D	D
61151	Technical & trade schools	7	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	15	2 175	694	87	49	49.3	1.1
BERKSHIRE COUNTY, MA								
61	Educational services	18	7 579	3 070	577	109	21.8	12.6
611	Educational services	18	7 579	3 070	577	109	21.8	12.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	5 920	2 148	404	91	15.3	16.1
61161	Fine arts schools	4	D	D	D	a	D	D
611610	Fine arts schools	4	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
BRISTOL COUNTY, MA								
61	Educational services	58	12 590	4 220	1 072	342	37.9	20.1
611	Educational services	58	12 590	4 220	1 072	342	37.9	20.1
6115	Technical & trade schools	14	5 261	1 517	464	190	39.0	—
61151	Technical & trade schools	14	5 261	1 517	464	190	39.0	—
611511	Cosmetology & barber schools	5	711	285	64	31	55.7	—
611519	Other trade & technical schools	8	D	D	D	c	D	D
6116	Other schools & instruction	33	3 136	897	180	85	40.9	21.8
61161	Fine arts schools	13	1 264	319	57	32	34.0	27.7
611610	Fine arts schools	13	1 264	319	57	32	34.0	27.7
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	7	1 108	301	62	25	24.0	14.1
611620	Sports & recreation instruction	7	1 108	301	62	25	24.0	14.1
DUKES COUNTY, MA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
ESSEX COUNTY, MA								
61	Educational services	111	30 310	8 035	1 809	514	45.6	6.1
611	Educational services	111	30 310	8 035	1 809	514	45.6	6.1
6114	Business schools, & computer & management training	20	9 111	2 496	467	70	42.5	3.2
61142	Computer training	14	4 685	1 420	267	53	56.4	5.5
611420	Computer training	14	4 685	1 420	267	53	56.4	5.5
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
6115	Technical & trade schools	8	2 819	824	177	48	66.2	2.0
61151	Technical & trade schools	8	2 819	824	177	48	66.2	2.0
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	74	16 591	4 459	1 108	383	38.0	9.1
61161	Fine arts schools	26	2 728	758	183	72	62.8	—
611610	Fine arts schools	26	2 728	758	183	72	62.8	—
6116101	Dance schools (including children's & professionals)	22	2 506	670	174	64	61.3	—
61162	Sports & recreation instruction	28	7 308	2 046	522	201	49.7	7.6
611620	Sports & recreation instruction	28	7 308	2 046	522	201	49.7	7.6
61169	All other schools & instruction	19	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	10	D	D	D	b	D	D
FRANKLIN COUNTY, MA								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAMPDEN COUNTY, MA								
61	Educational services	64	16 397	6 788	1 610	368	30.4	12.4
611	Educational services	64	16 397	6 788	1 610	368	30.4	12.4
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	45	7 985	2 974	655	213	36.1	19.0
61161	Fine arts schools	16	1 833	474	119	61	34.7	3.1
611610	Fine arts schools	16	1 833	474	119	61	34.7	3.1
6116101	Dance schools (including children's & professionals')	15	D	D	D	b	D	D
61162	Sports & recreation instruction	14	3 250	1 001	234	66	36.6	38.8
611620	Sports & recreation instruction	14	3 250	1 001	234	66	36.6	38.8
61169	All other schools & instruction	15	2 902	1 499	302	86	36.4	6.8
6117	Educational support services	5	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	b	D	D
611710	Educational support services	5	D	D	D	b	D	D
HAMPSHIRE COUNTY, MA								
61	Educational services	41	17 407	6 405	1 347	244	33.8	38.1
611	Educational services	41	17 407	6 405	1 347	244	33.8	38.1
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	26	7 199	2 086	361	91	23.3	13.3
61161	Fine arts schools	8	714	157	44	30	68.3	20.4
611610	Fine arts schools	8	714	157	44	30	68.3	20.4
61162	Sports & recreation instruction	6	1 727	531	83	20	35.0	46.7
611620	Sports & recreation instruction	6	1 727	531	83	20	35.0	46.7
61169	All other schools & instruction	12	4 758	1 398	234	41	12.4	.1
611699	All other miscellaneous schools & instruction	6	D	D	D	a	D	D
6117	Educational support services	6	6 620	3 285	795	125	11.9	85.7
61171	Educational support services	6	6 620	3 285	795	125	11.9	85.7
611710	Educational support services	6	6 620	3 285	795	125	11.9	85.7
MIDDLESEX COUNTY, MA								
61	Educational services	312	264 259	99 742	22 198	3 934	22.7	6.5
611	Educational services	312	264 259	99 742	22 198	3 934	22.7	6.5
6114	Business schools, & computer & management training	91	161 590	61 775	12 675	1 976	16.8	5.8
61142	Computer training	43	76 798	30 656	6 131	1 216	28.4	7.2
611420	Computer training	43	76 798	30 656	6 131	1 216	28.4	7.2
61143	Professional & management development training	40	82 449	30 337	6 369	716	5.9	3.2
611430	Professional & management development training	40	82 449	30 337	6 369	716	5.9	3.2
6115	Technical & trade schools	34	32 470	13 348	4 141	555	23.2	.7
61151	Technical & trade schools	34	32 470	13 348	4 141	555	23.2	.7
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611512	Flight training	7	8 631	5 498	2 392	192	23.6	—
611519	Other trade & technical schools	14	17 403	5 800	1 306	241	30.7	—
6116	Other schools & instruction	155	53 636	17 938	3 713	1 193	33.3	13.0
61161	Fine arts schools	37	6 662	1 926	424	168	39.8	26.2
611610	Fine arts schools	37	6 662	1 926	424	168	39.8	26.2
6116101	Dance schools (including children's & professionals')	27	4 635	1 298	346	137	45.2	5.9
6116102	Art, drama, & music schools	10	2 027	628	78	31	27.6	72.4
61162	Sports & recreation instruction	51	11 975	3 465	755	275	50.6	10.2
611620	Sports & recreation instruction	51	11 975	3 465	755	275	50.6	10.2
61163	Language schools	5	5 422	1 861	277	61	8.9	10.6
611630	Language schools	5	5 422	1 861	277	61	8.9	10.6
61169	All other schools & instruction	62	29 577	10 686	2 257	689	29.4	11.6
611691	Exam preparation & tutoring	17	11 228	3 964	827	316	6.4	6.0
611692	Automobile driving schools	16	5 623	1 415	263	63	39.8	45.4
611699	All other miscellaneous schools & instruction	29	12 726	5 307	1 167	310	45.0	1.7
6117	Educational support services	32	16 563	6 681	1 669	210	45.0	4.1
61171	Educational support services	32	16 563	6 681	1 669	210	45.0	4.1
611710	Educational support services	32	16 563	6 681	1 669	210	45.0	4.1

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORFOLK COUNTY, MA								
61	Educational services	119	47 741	13 261	2 649	732	46.1	7.4
611	Educational services	119	47 741	13 261	2 649	732	46.1	7.4
6114	Business schools, & computer & management training	24	7 072	2 189	504	73	34.5	14.5
61143	Professional & management development training	15	4 913	1 595	379	58	34.7	14.8
611430	Professional & management development training	15	4 913	1 595	379	58	34.7	14.8
6115	Technical & trade schools	12	21 975	4 937	944	124	48.3	8.3
61151	Technical & trade schools	12	21 975	4 937	944	124	48.3	8.3
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	8	20 857	4 609	867	104	47.9	8.7
6116	Other schools & instruction	75	15 934	5 471	1 068	523	41.7	4.4
61161	Fine arts schools	25	4 301	1 441	314	97	48.3	12.8
611610	Fine arts schools	25	4 301	1 441	314	97	48.3	12.8
6116101	Dance schools (including children's & professionals)	17	2 734	930	202	59	45.2	7.2
6116102	Art, drama, & music schools	8	1 567	511	112	38	53.7	22.5
61162	Sports & recreation instruction	24	4 589	1 769	241	189	39.6	2.2
611620	Sports & recreation instruction	24	4 589	1 769	241	189	39.6	2.2
61169	All other schools & instruction	23	D	D	D	c	D	D
611691	Exam preparation & tutoring	5	2 392	985	191	163	6.6	2.4
6117	Educational support services	8	2 760	664	133	12	84.5	—
61171	Educational support services	8	2 760	664	133	12	84.5	—
611710	Educational support services	8	2 760	664	133	12	84.5	—
PLYMOUTH COUNTY, MA								
61	Educational services	64	16 784	4 699	1 028	333	38.6	27.8
611	Educational services	64	16 784	4 699	1 028	333	38.6	27.8
6115	Technical & trade schools	11	4 385	1 244	309	65	20.0	30.9
61151	Technical & trade schools	11	4 385	1 244	309	65	20.0	30.9
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	44	8 788	2 444	538	239	31.0	37.7
61161	Fine arts schools	14	2 266	688	182	107	38.9	20.3
611610	Fine arts schools	14	2 266	688	182	107	38.9	20.3
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	15	4 146	1 044	197	87	26.1	62.0
611620	Sports & recreation instruction	15	4 146	1 044	197	87	26.1	62.0
61169	All other schools & instruction	14	D	D	D	b	D	D
SUFFOLK COUNTY, MA								
61	Educational services	123	125 345	29 667	6 771	1 355	9.6	17.2
611	Educational services	123	125 345	29 667	6 771	1 355	9.6	17.2
6114	Business schools, & computer & management training	26	30 956	8 931	2 021	251	12.7	24.0
61141	Business & secretarial schools	5	7 875	3 347	744	134	—	63.4
611410	Business & secretarial schools	5	7 875	3 347	744	134	—	63.4
61142	Computer training	11	8 480	1 701	353	45	42.5	28.7
611420	Computer training	11	8 480	1 701	353	45	42.5	28.7
61143	Professional & management development training	10	14 601	3 883	924	72	2.3	—
611430	Professional & management development training	10	14 601	3 883	924	72	2.3	—
6115	Technical & trade schools	19	D	D	D	e	D	D
61151	Technical & trade schools	19	D	D	D	e	D	D
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
611519	Other trade & technical schools	7	D	D	D	c	D	D
6116	Other schools & instruction	65	38 948	11 304	2 398	698	12.0	16.6
61161	Fine arts schools	12	4 516	2 043	468	128	17.8	24.7
611610	Fine arts schools	12	4 516	2 043	468	128	17.8	24.7
6116101	Dance schools (including children's & professionals)	8	3 360	1 679	402	111	10.0	12.7
6116102	Art, drama, & music schools	4	1 156	364	66	17	40.4	59.6
61162	Sports & recreation instruction	14	3 075	890	191	60	59.1	—
611620	Sports & recreation instruction	14	3 075	890	191	60	59.1	—
61163	Language schools	13	23 308	6 320	1 250	367	3.1	19.9
611630	Language schools	13	23 308	6 320	1 250	367	3.1	19.9
61169	All other schools & instruction	26	8 049	2 051	489	143	16.3	8.6
611691	Exam preparation & tutoring	8	4 476	1 141	330	44	.5	8.4
6117	Educational support services	13	D	D	D	c	D	D
61171	Educational support services	13	D	D	D	c	D	D
611710	Educational support services	13	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WORCESTER COUNTY, MA								
61	Educational services	93	36 579	11 908	2 524	652	25.8	9.2
611	Educational services	93	36 579	11 908	2 524	652	25.8	9.2
6114	Business schools, & computer & management training	17	17 447	6 079	1 294	197	10.7	10.6
61142	Computer training	12	13 544	4 427	915	123	7.6	.7
611420	Computer training	12	13 544	4 427	915	123	7.6	.7
6115	Technical & trade schools	9	1 654	668	144	54	28.2	22.9
61151	Technical & trade schools	9	1 654	668	144	54	28.2	22.9
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	59	14 279	4 083	832	373	38.0	4.6
61161	Fine arts schools	25	3 468	944	253	142	41.0	7.2
611610	Fine arts schools	25	3 468	944	253	142	41.0	7.2
6116101	Dance schools (including children's & professionals)	24	D	D	D	c	D	D
61162	Sports & recreation instruction	9	2 900	936	179	81	42.3	—
611620	Sports & recreation instruction	9	2 900	936	179	81	42.3	—
61169	All other schools & instruction	25	7 911	2 203	400	150	35.1	5.1
611692	Automobile driving schools	8	1 060	319	72	38	80.6	13.0
611699	All other miscellaneous schools & instruction	13	5 509	1 442	230	54	15.4	4.9
6117	Educational support services	8	3 199	1 078	254	28	52.1	14.4
61171	Educational support services	8	3 199	1 078	254	28	52.1	14.4
611710	Educational support services	8	3 199	1 078	254	28	52.1	14.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABINGTON TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
ACTON TOWN, MA								
61	Educational services	10	6 199	2 393	560	83	12.1	1.1
611	Educational services	10	6 199	2 393	560	83	12.1	1.1
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
AGAWAM, MA								
61	Educational services	4	972	405	98	20	28.5	—
611	Educational services	4	972	405	98	20	28.5	—
6116	Other schools & instruction	4	972	405	98	20	28.5	—
AMESBURY TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
AMHERST TOWN, MA								
61	Educational services	19	8 725	2 626	463	98	35.8	15.6
611	Educational services	19	8 725	2 626	463	98	35.8	15.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	5 095	1 464	236	46	10.8	9.2
61169	All other schools & instruction	5	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	a	D	D
ANDOVER TOWN, MA								
61	Educational services	6	1 077	384	66	73	24.0	3.1
611	Educational services	6	1 077	384	66	73	24.0	3.1
6116	Other schools & instruction	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARLINGTON TOWN, MA								
61	Educational services	7	2 647	1 360	299	33	12.5	5.6
611	Educational services	7	2 647	1 360	299	33	12.5	5.6
ASHLAND TOWN, MA								
61	Educational services	4	598	165	27	15	12.2	10.9
611	Educational services	4	598	165	27	15	12.2	10.9
ATTLEBORO, MA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
AUBURN TOWN, MA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BARNSTABLE, MA								
61	Educational services	12	2 318	697	138	49	53.2	2.2
611	Educational services	12	2 318	697	138	49	53.2	2.2
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
BEDFORD TOWN, MA								
61	Educational services	4	5 100	2 311	490	111	33.3	—
611	Educational services	4	5 100	2 311	490	111	33.3	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
BELCHERTOWN TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
BELLINGHAM TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
BELMONT TOWN, MA								
61	Educational services	3	247	120	34	20	71.7	28.3
611	Educational services	3	247	120	34	20	71.7	28.3
BEVERLY, MA								
61	Educational services	8	1 090	331	49	21	62.1	16.7
611	Educational services	8	1 090	331	49	21	62.1	16.7
6116	Other schools & instruction	7	D	D	D	b	D	D
BILLERICA TOWN, MA								
61	Educational services	3	526	110	25	8	D	47.5
611	Educational services	3	526	110	25	8	D	47.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON, MA								
61	Educational services	109	120 556	28 788	6 433	1 285	8.1	17.7
611	Educational services	109	120 556	28 788	6 433	1 285	8.1	17.7
6114	Business schools, & computer & management training	24	D	D	D	c	D	D
61141	Business & secretarial schools	5	7 875	3 347	744	134	—	63.4
611410	Business & secretarial schools	5	7 875	3 347	744	134	—	63.4
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
61143	Professional & management development training	9	D	D	D	b	D	D
611430	Professional & management development training	9	D	D	D	b	D	D
6115	Technical & trade schools	17	D	D	D	e	D	D
61151	Technical & trade schools	17	D	D	D	e	D	D
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
6116	Other schools & instruction	56	38 056	11 065	2 336	669	10.2	16.9
61161	Fine arts schools	10	D	D	D	c	D	D
611610	Fine arts schools	10	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	6	D	D	D	c	D	D
6116102	Art, drama, & music schools	4	1 156	364	66	17	40.4	59.6
61162	Sports & recreation instruction	11	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	b	D	D
61163	Language schools	13	23 308	6 320	1 250	367	3.1	19.9
611630	Language schools	13	23 308	6 320	1 250	367	3.1	19.9
61169	All other schools & instruction	22	7 807	2 005	477	135	14.5	8.8
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
6117	Educational support services	12	D	D	D	c	D	D
61171	Educational support services	12	D	D	D	c	D	D
611710	Educational support services	12	D	D	D	c	D	D
BOURNE TOWN, MA								
61	Educational services	3	593	106	27	7	D	—
611	Educational services	3	593	106	27	7	D	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BRAINTREE TOWN, MA								
61	Educational services	8	5 148	851	189	44	20.9	.3
611	Educational services	8	5 148	851	189	44	20.9	.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	2	D	D	D	a	D	D
BRIDGEWATER TOWN, MA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BROCKTON, MA								
61	Educational services	9	3 868	1 273	316	75	2.1	29.4
611	Educational services	9	3 868	1 273	316	75	2.1	29.4
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
BROOKLINE TOWN, MA								
61	Educational services	18	7 071	1 857	340	61	51.8	7.0
611	Educational services	18	7 071	1 857	340	61	51.8	7.0
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	11	1 982	543	86	26	73.3	7.9
61169	All other schools & instruction	5	D	D	D	a	D	D
BURLINGTON TOWN, MA								
61	Educational services	8	16 657	7 044	1 201	180	3.9	—
611	Educational services	8	16 657	7 044	1 201	180	3.9	—
6114	Business schools, & computer & management training	5	D	D	D	c	D	D
61142	Computer training	3	D	D	D	c	D	D
611420	Computer training	3	D	D	D	c	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CAMBRIDGE, MA								
61	Educational services	38	66 209	26 934	5 581	952	7.6	6.3
611	Educational services	38	66 209	26 934	5 581	952	7.6	6.3
6114	Business schools, & computer & management training	15	45 471	20 028	4 251	716	8.0	3.1
61142	Computer training	3	D	D	D	c	D	D
611420	Computer training	3	D	D	D	c	D	D
61143	Professional & management development training	9	39 414	16 553	3 375	487	4.9	—
611430	Professional & management development training	9	39 414	16 553	3 375	487	4.9	—
6115	Technical & trade schools	5	7 928	2 446	513	108	2.4	—
61151	Technical & trade schools	5	7 928	2 446	513	108	2.4	—
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	13	10 792	3 842	698	111	6.6	26.1
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
611691	Exam preparation & tutoring	2	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	a	D	D
CANTON TOWN, MA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
CARVER TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
CHELMSFORD TOWN, MA								
61	Educational services	11	7 685	2 911	862	137	8.5	—
611	Educational services	11	7 685	2 911	862	137	8.5	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
CHELSEA, MA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
CHICOPEE, MA								
61	Educational services	9	5 524	2 969	688	138	9.5	20.0
611	Educational services	9	5 524	2 969	688	138	9.5	20.0
6115	Technical & trade schools	4	2 803	1 563	380	51	14.6	—
61151	Technical & trade schools	4	2 803	1 563	380	51	14.6	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	2 721	1 406	308	87	4.3	40.6
61169	All other schools & instruction	2	D	D	D	b	D	D
CONCORD TOWN, MA								
61	Educational services	5	2 005	699	139	13	44.2	—
611	Educational services	5	2 005	699	139	13	44.2	—
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
DANVERS TOWN, MA								
61	Educational services	7	1 685	506	100	38	61.1	5.0
611	Educational services	7	1 685	506	100	38	61.1	5.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
DARTMOUTH TOWN, MA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
DEDHAM TOWN, MA								
61	Educational services	3	330	149	38	8	D	—
611	Educational services	3	330	149	38	8	D	—
DENNIS TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DRACUT TOWN, MA								
61	Educational services	5	379	44	3	2	81.5	1.1
611	Educational services	5	379	44	3	2	81.5	1.1
DUXBURY TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
EAST BRIDGEWATER TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
EASTHAMPTON TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
EAST LONGMEADOW TOWN, MA								
61	Educational services	6	984	387	86	37	50.7	13.2
611	Educational services	6	984	387	86	37	50.7	13.2
6116	Other schools & instruction	5	D	D	D	b	D	D
EASTON TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
EVERETT, MA								
61	Educational services	5	451	186	47	9	69.0	—
611	Educational services	5	451	186	47	9	69.0	—
FALL RIVER, MA								
61	Educational services	9	1 212	596	131	50	30.2	1.9
611	Educational services	9	1 212	596	131	50	30.2	1.9
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
FALMOUTH TOWN, MA								
61	Educational services	4	484	97	84	11	20.5	—
611	Educational services	4	484	97	84	11	20.5	—
FITCHBURG, MA								
61	Educational services	7	1 757	789	199	24	20.1	1.3
611	Educational services	7	1 757	789	199	24	20.1	1.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FOXBOROUGH TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
FRAMINGHAM TOWN, MA								
61	Educational services	15	29 924	12 776	2 670	576	42.4	1.6
611	Educational services	15	29 924	12 776	2 670	576	42.4	1.6
6114	Business schools, & computer & management training	7	29 137	12 473	2 607	554	42.2	.4
61142	Computer training	3	D	D	D	f	D	D
611420	Computer training	3	D	D	D	f	D	D
61143	Professional & management development training	4	D	D	D	b	D	D
611430	Professional & management development training	4	D	D	D	b	D	D
FRANKLIN, MA								
61	Educational services	5	673	182	30	7	97.8	—
611	Educational services	5	673	182	30	7	97.8	—
GARDNER, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GLOUCESTER, MA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
GRAFTON TOWN, MA								
61	Educational services	4	1 534	723	169	28	6.8	—
611	Educational services	4	1 534	723	169	28	6.8	—
GREENFIELD TOWN, MA								
61	Educational services	5	694	153	50	18	21.0	69.6
611	Educational services	5	694	153	50	18	21.0	69.6
HANOVER TOWN, MA								
61	Educational services	6	909	273	65	18	61.9	34.8
611	Educational services	6	909	273	65	18	61.9	34.8
6116	Other schools & instruction	5	D	D	D	a	D	D
HARWICH TOWN, MA								
61	Educational services	3	D	D	D	a	D	D
HAVERHILL, MA								
61	Educational services	6	1 753	736	111	33	34.9	9.9
611	Educational services	6	1 753	736	111	33	34.9	9.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
HINGHAM TOWN, MA								
61	Educational services	9	2 862	765	133	72	2.0	74.4
611	Educational services	9	2 862	765	133	72	2.0	74.4
6116	Other schools & instruction	8	D	D	D	b	D	D
61162	Sports & recreation instruction	3	2 001	540	81	27	—	100.0
611620	Sports & recreation instruction	3	2 001	540	81	27	—	100.0
HOLDEN TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
HOLYOKE, MA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
HOPKINTON TOWN, MA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HUDSON TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HULL TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
IPSWICH TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
KINGSTON TOWN, MA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
LAWRENCE, MA								
61	Educational services	2	D	D	D	a	D	D
LEICESTER TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LEOMINSTER, MA								
61	Educational services	1	D	D	D	a	D	D
LEXINGTON TOWN, MA								
61	Educational services	12	22 656	7 134	1 375	139	9.9	3.7
611	Educational services	12	22 656	7 134	1 375	139	9.9	3.7
6114	Business schools, & computer & management training	8	D	D	D	c	D	D
61143	Professional & management development training	5	D	D	D	c	D	D
611430	Professional & management development training	5	D	D	D	c	D	D
LONGMEADOW TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
LOWELL, MA								
61	Educational services	8	3 253	1 381	352	75	37.3	.9
611	Educational services	8	3 253	1 381	352	75	37.3	.9
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
LUDLOW TOWN, MA								
61	Educational services	3	D	D	D	a	D	D
LYNN, MA								
61	Educational services	5	707	148	20	28	42.9	57.1
611	Educational services	5	707	148	20	28	42.9	57.1
6116	Other schools & instruction	4	D	D	D	b	D	D
MALDEN, MA								
61	Educational services	4	1 208	397	61	22	16.2	—
611	Educational services	4	1 208	397	61	22	16.2	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MANSFIELD TOWN, MA								
61	Educational services	4	290	56	15	9	54.5	—
611	Educational services	4	290	56	15	9	54.5	—
MARBLEHEAD TOWN, MA								
61	Educational services	6	1 494	218	34	10	95.4	4.6
611	Educational services	6	1 494	218	34	10	95.4	4.6
MARLBOROUGH, MA								
61	Educational services	11	9 273	5 495	2 358	185	16.5	.3
611	Educational services	11	9 273	5 495	2 358	185	16.5	.3
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
611512	Flight training	2	D	D	D	c	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
MARSHFIELD TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
MEDFIELD TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MEDFORD, MA								
61	Educational services	7	1 745	375	96	22	42.2	16.8
611	Educational services	7	1 745	375	96	22	42.2	16.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
MEDWAY TOWN, MA								
61	Educational services	4	1 647	352	83	21	23.4	—
611	Educational services	4	1 647	352	83	21	23.4	—
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
MELROSE, MA								
61	Educational services	5	334	127	36	17	59.9	40.1
611	Educational services	5	334	127	36	17	59.9	40.1
METHUEN, MA								
61	Educational services	7	2 170	955	216	58	30.5	—
611	Educational services	7	2 170	955	216	58	30.5	—
6116	Other schools & instruction	5	D	D	D	b	D	D
MILFORD TOWN, MA								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MILLBURY TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NATICK TOWN, MA								
61	Educational services	12	7 348	2 707	567	69	13.7	4.8
611	Educational services	12	7 348	2 707	567	69	13.7	4.8
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6116	Other schools & instruction	7	1 716	465	100	21	39.3	11.9
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
NEEDHAM TOWN, MA								
61	Educational services	9	3 289	1 289	289	35	43.4	—
611	Educational services	9	3 289	1 289	289	35	43.4	—
6116	Other schools & instruction	6	2 476	890	165	30	51.8	—
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals')	2	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
NEW BEDFORD, MA								
61	Educational services	10	3 944	940	321	94	41.0	1.3
611	Educational services	10	3 944	940	321	94	41.0	1.3
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
NEWBURYPORT, MA								
61	Educational services	8	3 252	782	230	40	25.2	2.2
611	Educational services	8	3 252	782	230	40	25.2	2.2
6116	Other schools & instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
NEWTON, MA								
61	Educational services	28	21 784	7 318	1 527	506	28.9	19.1
611	Educational services	28	21 784	7 318	1 527	506	28.9	19.1
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	15	12 614	4 014	749	400	7.9	10.8
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	e	D	D
611691	Exam preparation & tutoring	5	6 222	1 928	360	234	7.4	4.7
611699	All other miscellaneous schools & instruction	4	D	D	D	c	D	D
NORTHAMPTON, MA								
61	Educational services	11	2 102	708	126	44	60.8	16.4
611	Educational services	11	2 102	708	126	44	60.8	16.4
6116	Other schools & instruction	7	D	D	D	b	D	D
NORTH ANDOVER TOWN, MA								
61	Educational services	11	4 554	810	218	52	34.0	—
611	Educational services	11	4 554	810	218	52	34.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	a	D	D
611620	Sports & recreation instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
NORTH ATTLEBOROUGH TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
NORTHBOROUGH TOWN, MA								
61	Educational services	3	972	354	67	6	D	—
611	Educational services	3	972	354	67	6	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTHBRIDGE TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
NORTON TOWN, MA								
61	Educational services	3	634	203	40	14	—	27.9
611	Educational services	3	634	203	40	14	—	27.9
NORWOOD TOWN, MA								
61	Educational services	8	2 272	698	153	47	34.6	14.7
611	Educational services	8	2 272	698	153	47	34.6	14.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
OXFORD TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
PALMER TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
PEABODY, MA								
61	Educational services	10	4 450	988	179	23	17.4	6.7
611	Educational services	10	4 450	988	179	23	17.4	6.7
6114	Business schools, & computer & management training	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	a	D	D
PEMBROKE TOWN, MA								
61	Educational services	4	402	155	34	18	9.0	14.4
611	Educational services	4	402	155	34	18	9.0	14.4
PEPPERELL TOWN, MA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
PITTSFIELD, MA								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
PLYMOUTH TOWN, MA								
61	Educational services	8	2 983	500	127	33	66.5	25.7
611	Educational services	8	2 983	500	127	33	66.5	25.7
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
QUINCY, MA								
61	Educational services	12	3 431	1 360	348	54	19.9	52.8
611	Educational services	12	3 431	1 360	348	54	19.9	52.8
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
RANDOLPH TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
RAYNHAM TOWN, MA								
61	Educational services	3	531	200	47	24	D	—
611	Educational services	3	531	200	47	24	D	—

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							From administrative records ¹	Estimated ²
READING TOWN, MA								
61	Educational services	7	6 985	961	253	105	89.1	—
611	Educational services	7	6 985	961	253	105	89.1	—
6114	Business schools, & computer & management training	2	D	D	D	a	D	D
61142	Computer training	1	D	D	D	a	D	D
611420	Computer training	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
611692	Automobile driving schools	2	D	D	D	a	D	D
REVERE, MA								
61	Educational services	5	678	172	49	22	100.0	—
611	Educational services	5	678	172	49	22	100.0	—
ROCKLAND TOWN, MA								
61	Educational services	4	764	301	54	36	87.3	—
611	Educational services	4	764	301	54	36	87.3	—
SALEM, MA								
61	Educational services	7	1 338	318	96	29	69.4	—
611	Educational services	7	1 338	318	96	29	69.4	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SANDWICH TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
SAUGUS TOWN, MA								
61	Educational services	5	951	311	75	20	95.4	—
611	Educational services	5	951	311	75	20	95.4	—
SCITUATE TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SHARON TOWN, MA								
61	Educational services	5	1 035	228	32	14	79.6	—
611	Educational services	5	1 035	228	32	14	79.6	—
SHREWSBURY TOWN, MA								
61	Educational services	6	5 560	929	198	69	13.7	—
611	Educational services	6	5 560	929	198	69	13.7	—
6114	Business schools, & computer & management training	3	D	D	D	a	D	D
61142	Computer training	3	D	D	D	a	D	D
611420	Computer training	3	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
SOMERSET TOWN, MA								
61	Educational services	3	163	45	5	1	100.0	—
SOMERVILLE, MA								
61	Educational services	8	9 103	3 046	612	123	15.8	31.8
611	Educational services	8	9 103	3 046	612	123	15.8	31.8
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SOUTHBRIDGE TOWN, MA								
61	Educational services	3	D	D	D	a	D	D
SOUTH HADLEY TOWN, MA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
SPRINGFIELD, MA								
61	Educational services	21	5 818	2 076	494	95	30.3	.3
611	Educational services	21	5 818	2 076	494	95	30.3	.3
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	1 686	435	95	39	48.6	1.1
61161	Fine arts schools	5	848	311	76	31	—	—
611610	Fine arts schools	5	848	311	76	31	—	—
6116101	Dance schools (including children's & professionals)	5	848	311	76	31	—	—
6117	Educational support services	4	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	b	D	D
STONEHAM TOWN, MA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
STOUGHTON TOWN, MA								
61	Educational services	10	2 272	743	133	39	33.8	17.3
611	Educational services	10	2 272	743	133	39	33.8	17.3
6116	Other schools & instruction	9	D	D	D	b	D	D
SUDBURY TOWN, MA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
SWAMPSCOTT TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
SWANSEA TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
TAUNTON, MA								
61	Educational services	10	1 746	692	175	99	28.8	13.1
611	Educational services	10	1 746	692	175	99	28.8	13.1
6115	Technical & trade schools	3	800	287	76	68	D	—
61151	Technical & trade schools	3	800	287	76	68	D	—
TEWKSBURY TOWN, MA								
61	Educational services	7	1 731	761	175	39	93.9	—
611	Educational services	7	1 731	761	175	39	93.9	—
6115	Technical & trade schools	4	1 419	656	147	30	100.0	—
61151	Technical & trade schools	4	1 419	656	147	30	100.0	—
UXBRIDGE TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WAKEFIELD TOWN, MA								
61	Educational services	4	458	190	61	14	29.5	70.5
611	Educational services	4	458	190	61	14	29.5	70.5
WALPOLE TOWN, MA								
61	Educational services	5	1 179	405	46	121	37.7	—
611	Educational services	5	1 179	405	46	121	37.7	—
6116	Other schools & instruction	4	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
WALTHAM, MA								
61	Educational services	15	14 350	4 574	1 180	172	8.1	15.9
611	Educational services	15	14 350	4 574	1 180	172	8.1	15.9
6114	Business schools, & computer & management training	5	9 837	3 291	835	109	3.7	19.9
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	2 813	682	194	43	16.4	11.3
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
61169	All other schools & instruction	3	1 345	241	66	11	D	23.7
611692	Automobile driving schools	2	D	D	D	a	D	D
WAREHAM TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
WATERTOWN, MA								
61	Educational services	7	1 399	635	156	33	82.3	2.6
611	Educational services	7	1 399	635	156	33	82.3	2.6
WAYLAND TOWN, MA								
61	Educational services	5	1 279	462	41	14	35.4	2.0
611	Educational services	5	1 279	462	41	14	35.4	2.0
WEBSTER TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
WELLESLEY TOWN, MA								
61	Educational services	13	13 200	2 689	460	191	78.8	1.8
611	Educational services	13	13 200	2 689	460	191	78.8	1.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	1 721	725	169	167	18.5	6.9
WESTBOROUGH TOWN, MA								
61	Educational services	7	1 185	317	70	56	22.9	13.2
611	Educational services	7	1 185	317	70	56	22.9	13.2
6116	Other schools & instruction	4	D	D	D	b	D	D
WESTFIELD, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WESTFORD TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WESTON TOWN, MA								
61	Educational services	4	658	231	11	3	100.0	—
611	Educational services	4	658	231	11	3	100.0	—
WESTPORT TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
WEST SPRINGFIELD TOWN, MA								
61	Educational services	6	966	413	124	33	20.3	58.6
611	Educational services	6	966	413	124	33	20.3	58.6

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							From administrative records ¹	Estimated ²
WESTWOOD TOWN, MA								
61	Educational services	3	496	406	28	5	D	52.4
611	Educational services	3	496	406	28	5	D	52.4
WEYMOUTH TOWN, MA								
61	Educational services	3	307	69	19	13	D	—
611	Educational services	3	307	69	19	13	D	—
WHITMAN TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
WILBRAHAM TOWN, MA								
61	Educational services	4	599	160	37	10	82.6	—
611	Educational services	4	599	160	37	10	82.6	—
WILMINGTON TOWN, MA								
61	Educational services	3	226	45	9	11	100.0	—
611	Educational services	3	226	45	9	11	100.0	—
WINCHESTER TOWN, MA								
61	Educational services	5	404	120	27	10	47.5	45.3
611	Educational services	5	404	120	27	10	47.5	45.3
WINTHROP TOWN, MA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
WOBURN, MA								
61	Educational services	15	8 486	3 284	601	118	46.1	1.2
611	Educational services	15	8 486	3 284	601	118	46.1	1.2
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	7	3 762	1 633	379	80	60.0	2.8
61169	All other schools & instruction	4	2 770	1 272	307	59	60.4	—
WORCESTER, MA								
61	Educational services	26	8 868	3 276	735	228	18.8	27.6
611	Educational services	26	8 868	3 276	735	228	18.8	27.6
6114	Business schools, & computer & management training	5	3 869	1 672	395	82	.9	45.6
6115	Technical & trade schools	3	742	266	57	30	—	46.0
61151	Technical & trade schools	3	742	266	57	30	—	46.0
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	18	4 257	1 338	283	116	38.4	8.0
61161	Fine arts schools	6	732	200	60	33	19.7	13.0
611610	Fine arts schools	6	732	200	60	33	19.7	13.0
6116101	Dance schools (including children's & professionals)	6	732	200	60	33	19.7	13.0
61169	All other schools & instruction	10	D	D	D	b	D	D
BARNSTABLE COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BERKSHIRE COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
61162	Sports & recreation instruction	4	D	D	D	a	D	D
611620	Sports & recreation instruction	4	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
BRISTOL COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	4	466	122	3	2	32.8	67.2
611	Educational services	4	466	122	3	2	32.8	67.2
ESSEX COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	15	4 227	981	298	72	61.7	6.3
611	Educational services	15	4 227	981	298	72	61.7	6.3
6116	Other schools & instruction	10	D	D	D	b	D	D
61162	Sports & recreation instruction	7	2 078	716	245	55	34.8	—
611620	Sports & recreation instruction	7	2 078	716	245	55	34.8	—
FRANKLIN COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
HAMPDEN COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	3	231	74	12	5	71.9	28.1
611	Educational services	3	231	74	12	5	71.9	28.1
HAMPSHIRE COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
MIDDLESEX COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	11	5 026	1 707	429	59	92.7	3.8
611	Educational services	11	5 026	1 707	429	59	92.7	3.8
6116	Other schools & instruction	6	D	D	D	a	D	D
NORFOLK COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	4	309	105	14	12	74.1	—
611	Educational services	4	309	105	14	12	74.1	—
PLYMOUTH COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WORCESTER COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	17	D	D	D	b	D	D
611	Educational services	17	D	D	D	b	D	D
6116	Other schools & instruction	13	2 781	623	125	72	80.4	5.1
61161	Fine arts schools	6	749	101	30	15	81.0	19.0
611610	Fine arts schools	6	749	101	30	15	81.0	19.0
6116101	Dance schools (including children's & professionals)	6	749	101	30	15	81.0	19.0
61162	Sports & recreation instruction	3	1 507	400	78	43	D	—
611620	Sports & recreation instruction	3	1 507	400	78	43	D	—
BALANCE OF DUKES COUNTY, MA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MASSACHUSETTS

There are no geographic notes for the state of Massachusetts.

Appendix E. Metropolitan Areas

MASSACHUSETTS

Barnstable—Yarmouth, MA MSA

Barnstable County, MA
Barnstable city, MA
Dennis town, MA
Harwich town, MA
Sandwich town, MA
Yarmouth town, MA

Boston, MA—NH PMSA

Bristol County, MA (Part)
Mansfield town, MA
Norton town, MA
Taunton city, MA
Essex County, MA (Part)
Amesbury town, MA
Beverly city, MA
Danvers town, MA
Gloucester city, MA
Ipswich town, MA
Lynn city, MA
Lynnfield town, MA
Marblehead town, MA
Newburyport city, MA
Peabody city, MA
Salem city, MA
Saugus town, MA
Swampscott town, MA
Middlesex County, MA (Part)
Acton town, MA
Arlington town, MA
Ashland town, MA
Bedford town, MA

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Belmont town, MA
Burlington town, MA
Cambridge city, MA
Concord town, MA
Everett city, MA
Framingham town, MA
Holliston town, MA
Hopkinton town, MA
Hudson town, MA
Lexington town, MA
Malden city, MA
Marlborough city, MA
Maynard town, MA
Medford city, MA
Melrose city, MA
Natick town, MA
Newton city, MA
North Reading town, MA
Reading town, MA
Somerville city, MA
Stoneham town, MA
Sudbury town, MA
Wakefield town, MA
Waltham city, MA
Watertown city, MA
Wayland town, MA
Weston town, MA
Wilmington town, MA
Winchester town, MA
Woburn city, MA

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)
Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Dedham town, MA
Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA
Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA
Plymouth County, MA (Part)
Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Boston, MA—NH PMSA—Con.

Suffolk County, MA (Part)
Boston city, MA
Chelsea city, MA
Revere city, MA
Winthrop town, MA
Worcester County, MA (Part)
Harvard town, MA
Milford town, MA
Rockingham County, NH (Part)

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA**

Boston, MA—NH PMSA
Bristol County, MA (Part)
Mansfield town, MA
Norton town, MA
Taunton city, MA
Essex County, MA (Part)
Amesbury town, MA
Beverly city, MA
Danvers town, MA
Gloucester city, MA
Ipswich town, MA
Lynn city, MA
Lynnfield town, MA
Marblehead town, MA
Newburyport city, MA
Peabody city, MA
Salem city, MA
Saugus town, MA
Swampscott town, MA
Middlesex County, MA (Part)
Acton town, MA
Arlington town, MA
Ashland town, MA
Bedford town, MA
Belmont town, MA
Burlington town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Cambridge city, MA
Concord town, MA
Everett city, MA
Framingham town, MA
Holliston town, MA
Hopkinton town, MA
Hudson town, MA
Lexington town, MA
Malden city, MA
Marlborough city, MA
Maynard town, MA
Medford city, MA
Melrose city, MA
Natick town, MA
Newton city, MA
North Reading town, MA
Reading town, MA
Somerville city, MA
Stoneham town, MA
Sudbury town, MA
Wakefield town, MA
Waltham city, MA
Watertown city, MA
Wayland town, MA
Weston town, MA
Wilmington town, MA
Winchester town, MA
Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Dedham town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA
Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA
Chelsea city, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.
Suffolk County, MA (Part)—Con.
Revere city, MA
Winthrop town, MA
Worcester County, MA (Part)
Harvard town, MA
Milford town, MA
Rockingham County, NH (Part)
Brockton, MA PMSA
Bristol County, MA (Part)
Easton town, MA
Raynham town, MA
Norfolk County, MA (Part)
Plymouth County, MA (Part)
Abington town, MA
Bridgewater town, MA
Brockton city, MA
East Bridgewater town, MA
Middleborough town, MA
Whitman town, MA
Fitchburg—Leominster, MA PMSA
Middlesex County, MA (Part)
Worcester County, MA (Part)
Fitchburg city, MA
Gardner city, MA
Leominster city, MA
Lawrence, MA—NH PMSA
Essex County, MA (Part)
Andover town, MA
Haverhill city, MA
Lawrence city, MA
Methuen city, MA
North Andover town, MA
Rockingham County, NH (Part)
Derry town, NH
Salem town, NH

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Lowell, MA—NH PMSA
Middlesex County, MA (Part)
Billerica town, MA
Chelmsford town, MA
Dracut town, MA
Lowell city, MA
Pepperell town, MA
Tewksbury town, MA
Westford town, MA
Hillsborough County, NH (Part)
Pelham town, NH
Manchester, NH PMSA
Hillsborough County, NH (Part)
Bedford town, NH
Goffstown town, NH
Manchester city, NH
Merrimack County, NH (Part)
Rockingham County, NH (Part)
Londonderry town, NH
Nashua, NH PMSA
Hillsborough County, NH
Hudson town, NH
Merrimack town, NH
Milford town, NH
Nashua city, NH
New Bedford, MA PMSA
Bristol County, MA (Part)
Dartmouth town, MA
Fairhaven town, MA
New Bedford city, MA
Plymouth County, MA (Part)
Portsmouth—Rochester, NH—ME PMSA
York County, ME (Part)
York town, ME

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Portsmouth—Rochester, NH—ME PMSA—Con.

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Brockton, MA PMSA—Con.

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

New Bedford, MA PMSA

Bristol County, MA (Part)
Dartmouth town, MA
Fairhaven town, MA
New Bedford city, MA
Plymouth County, MA (Part)

Pittsfield, MA MSA

Berkshire County, MA (Part)
Pittsfield city, MA

Providence—Fall River—Warwick, RI—MA MSA

Bristol County, MA (Part)
Attleboro city, MA
Fall River city, MA
North Attleborough town, MA
Seekonk town, MA
Somerset town, MA
Swansea town, MA
Westport town, MA
Bristol County, RI
Barrington town, RI
Bristol town, RI
Warren town, RI
Kent County, RI
Coventry town, RI
East Greenwich town, RI
Warwick city, RI
West Warwick town, RI
Newport County, RI (Part)
Tiverton town, RI
Providence County, RI
Burrillville town, RI
Central Falls city, RI
Cranston city, RI
Cumberland town, RI
East Providence city, RI
Johnston town, RI
Lincoln town, RI
North Providence town, RI

Providence—Fall River—Warwick, RI—MA MSA—Con.

Providence County, RI—Con.
North Smithfield town, RI
Pawtucket city, RI
Providence city, RI
Scituate town, RI
Smithfield town, RI
Woonsocket city, RI
Washington County, RI (Part)
Narragansett town, RI
North Kingstown town, RI
South Kingstown town, RI

Springfield, MA MSA

Franklin County, MA (Part)
Hampden County, MA (Part)
Agawam city, MA
Chicopee city, MA
East Longmeadow town, MA
Holyoke city, MA
Longmeadow town, MA
Ludlow town, MA
Palmer town, MA
Springfield city, MA
Westfield city, MA
West Springfield town, MA
Wilbraham town, MA
Hampshire County, MA (Part)
Amherst town, MA
Belchertown town, MA
Easthampton town, MA
Northampton city, MA
South Hadley town, MA

Worcester, MA—CT PMSA

Windham County, CT (Part)
Hampden County, MA (Part)

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)
Auburn town, MA
Charlton town, MA
Clinton town, MA
Grafton town, MA
Holden town, MA
Leicester town, MA
Millbury town, MA
Northborough town, MA

Worcester, MA—CT PMSA—Con.

Northbridge town, MA
Oxford town, MA
Shrewsbury town, MA
Southbridge town, MA
Spencer town, MA
Uxbridge town, MA
Webster town, MA
Westborough town, MA
Worcester city, MA

Maine

1997

Issued August 1999

EC97S61A-ME

1997 Economic Census

Educational Services

Geographic Area Series



U S C E N S U S B U R E A U

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Maine

1997

Issued August 1999

EC97S61A-ME

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MAINE								
61	Educational services	172	36 752	11 664	2 005	680	32.3	13.6
611	Educational services	172	36 752	11 664	2 005	680	32.3	13.6
6114	Business schools, & computer & management training	19	4 064	1 480	276	60	53.7	1.4
61141	Business & secretarial schools	2	D	D	D	a	D	D
611410	Business & secretarial schools	2	D	D	D	a	D	D
61142	Computer training	6	D	D	D	a	D	D
611420	Computer training	6	D	D	D	a	D	D
61143	Professional & management development training	11	D	D	D	b	D	D
611430	Professional & management development training	11	D	D	D	b	D	D
6115	Technical & trade schools	26	11 497	4 307	897	224	12.8	.8
61151	Technical & trade schools	26	11 497	4 307	897	224	12.8	.8
611511	Cosmetology & barber schools	7	1 523	529	128	26	4.0	—
611512	Flight training	3	D	D	D	a	D	D
611513	Apprenticeship training	4	D	D	D	b	D	D
611519	Other trade & technical schools	12	8 015	3 044	613	101	9.0	.3
6116	Other schools & instruction	106	18 724	5 363	757	358	34.3	22.7
61161	Fine arts schools	21	2 130	633	120	89	38.1	3.7
611610	Fine arts schools	21	2 130	633	120	89	38.1	3.7
6116101	Dance schools (including children's & professionals')	18	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	a	D	D
61162	Sports & recreation instruction	48	9 729	2 504	226	116	33.8	35.1
611620	Sports & recreation instruction	48	9 729	2 504	226	116	33.8	35.1
61163	Language schools	2	D	D	D	a	D	D
611630	Language schools	2	D	D	D	a	D	D
61169	All other schools & instruction	35	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	D	D	D	b	D	D
611692	Automobile driving schools	16	1 707	566	91	68	64.9	11.7
611699	All other miscellaneous schools & instruction	13	3 648	1 193	240	58	18.0	—
6117	Educational support services	21	2 467	514	75	38	73.5	23.9
61171	Educational support services	21	2 467	514	75	38	73.5	23.9
611710	Educational support services	21	2 467	514	75	38	73.5	23.9

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MAINE									
61	Educational services	54	22 825	21 021	8 986	1 833	434	7.4	27.4
611	Educational services	54	22 825	21 021	8 986	1 833	434	7.4	27.4
6114	Business schools, & computer & management training	3	3 484	2 758	651	179	24	—	—
61143	Professional & management development training	3	3 484	2 758	651	179	24	—	—
611430	Professional & management development training	3	3 484	2 758	651	179	24	—	—
6115	Technical & trade schools	5	D	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	D	b	D	D
611519	Other trade & technical schools	5	D	D	D	D	b	D	D
6116	Other schools & instruction	41	16 741	15 922	7 451	1 439	378	6.0	35.0
61161	Fine arts schools	10	1 782	1 574	617	104	64	10.3	17.1
611610	Fine arts schools	10	1 782	1 574	617	104	64	10.3	17.1
6116101	Dance schools (including children's & professionals')	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	9	D	D	D	D	b	D	D
61162	Sports & recreation instruction	10	1 180	1 087	518	97	22	44.9	.5
611620	Sports & recreation instruction	10	1 180	1 087	518	97	22	44.9	.5
61169	All other schools & instruction	21	13 779	13 261	6 316	1 238	292	2.1	40.3
611691	Exam preparation & tutoring	1	D	D	D	D	a	D	D
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	19	D	D	D	D	e	D	D
6117	Educational support services	5	D	D	D	D	a	D	D
61171	Educational support services	5	D	D	D	D	a	D	D
611710	Educational support services	5	D	D	D	D	a	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BANGOR, ME MSA								
61	Educational services	17	2 271	828	170	70	37.3	20.0
611	Educational services	17	2 271	828	170	70	37.3	20.0
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA								
61	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
611	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
6114	Business schools, & computer & management training	206	237 733	85 437	17 808	2 693	18.6	8.5
61141	Business & secretarial schools	22	D	D	D	e	D	D
611410	Business & secretarial schools	22	D	D	D	e	D	D
61142	Computer training	98	D	D	D	g	D	D
611420	Computer training	98	D	D	D	g	D	D
61143	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
611430	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
6115	Technical & trade schools	128	D	D	D	g	D	D
61151	Technical & trade schools	128	D	D	D	g	D	D
611511	Cosmetology & barber schools	44	15 134	5 287	1 178	336	21.4	6.7
611512	Flight training	17	19 257	8 189	2 957	284	25.5	35.8
611519	Other trade & technical schools	60	59 544	17 945	4 311	877	31.8	7.8
6116	Other schools & instruction	573	D	D	D	h	D	D
61161	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
611610	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
6116101	Dance schools (including children's & professionals)	140	21 978	6 944	1 756	722	39.0	7.8
6116102	Art, drama, & music schools	33	5 698	1 821	312	119	47.4	45.2
61162	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
611620	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
61163	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
611630	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
61169	All other schools & instruction	197	D	D	D	g	D	D
611691	Exam preparation & tutoring	45	22 588	7 645	1 658	659	13.0	4.9
611692	Automobile driving schools	67	10 556	3 053	611	223	59.9	30.7
611699	All other miscellaneous schools & instruction	85	D	D	D	f	D	D
6117	Educational support services	88	D	D	D	e	D	D
61171	Educational support services	88	D	D	D	e	D	D
611710	Educational support services	88	D	D	D	e	D	D
Boston, MA-NH PMSA								
61	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
611	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
6114	Business schools, & computer & management training	158	212 672	77 157	15 940	2 402	17.5	8.6
61141	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
611410	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
61142	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
611420	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
61143	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
611430	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
6115	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
61151	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
611511	Cosmetology & barber schools	22	D	D	D	c	D	D
611512	Flight training	10	16 365	7 192	2 717	224	17.8	41.9
611519	Other trade & technical schools	33	43 029	12 712	2 934	587	36.8	6.2
6116	Other schools & instruction	371	124 869	39 021	8 208	2 805	28.1	14.8
61161	Fine arts schools	99	D	D	D	f	D	D
611610	Fine arts schools	99	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals)	75	D	D	D	e	D	D
6116102	Art, drama, & music schools	24	4 814	1 555	259	97	39.2	52.1
61162	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
611620	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
61163	Language schools	22	D	D	D	e	D	D
611630	Language schools	22	D	D	D	e	D	D
61169	All other schools & instruction	135	D	D	D	g	D	D
611691	Exam preparation & tutoring	30	18 363	6 237	1 378	529	6.2	5.9
611692	Automobile driving schools	46	8 762	2 422	471	162	52.4	37.0
611699	All other miscellaneous schools & instruction	59	D	D	D	e	D	D
6117	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
61171	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
611710	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Brockton, MA PMSA								
61	Educational services	23	5 440	1 787	439	123	18.1	21.2
611	Educational services	23	5 440	1 787	439	123	18.1	21.2
6115	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
61151	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	2 177	530	127	58	27.0	26.1
61161	Fine arts schools	6	990	270	71	35	20.0	—
611610	Fine arts schools	6	990	270	71	35	20.0	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
Fitchburg–Leominster, MA PMSA								
61	Educational services	10	2 226	919	224	34	18.6	14.7
611	Educational services	10	2 226	919	224	34	18.6	14.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
Lawrence, MA–NH PMSA								
61	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
611	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
61151	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	42	9 482	2 241	508	213	44.2	3.2
61161	Fine arts schools	14	1 593	362	114	50	52.1	6.2
611610	Fine arts schools	14	1 593	362	114	50	52.1	6.2
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
61162	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
611620	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
61169	All other schools & instruction	13	D	D	D	b	D	D
Lowell, MA–NH PMSA								
61	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
611	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
6115	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
61151	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	22	4 272	1 439	322	110	54.5	6.6
61161	Fine arts schools	9	899	210	50	22	38.9	—
611610	Fine arts schools	9	899	210	50	22	38.9	—
6116101	Dance schools (including children's & professionals)	7	D	D	D	a	D	D
61162	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
611620	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
61169	All other schools & instruction	5	1 713	925	217	50	79.1	1.9
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Manchester, NH PMSA								
61	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
611	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
61151	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	25	3 500	1 179	290	139	54.4	—
61161	Fine arts schools	9	976	376	98	45	44.6	—
611610	Fine arts schools	9	976	376	98	45	44.6	—
6116101	Dance schools (including children's & professionals)	9	976	376	98	45	44.6	—
61162	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
611620	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
Nashua, NH PMSA								
61	Educational services	39	10 233	3 776	790	195	20.5	6.0
611	Educational services	39	10 233	3 776	790	195	20.5	6.0
6115	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
61151	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	4 431	1 561	290	98	30.8	2.9
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
61162	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
611620	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
61169	All other schools & instruction	6	D	D	D	a	D	D
New Bedford, MA PMSA								
61	Educational services	18	5 960	1 684	529	110	59.5	.9
611	Educational services	18	5 960	1 684	529	110	59.5	.9
6115	Technical & trade schools	7	3 838	898	310	90	40.7	—
61151	Technical & trade schools	7	3 838	898	310	90	40.7	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
Portsmouth–Rochester, NH–ME PMSA								
61	Educational services	36	13 487	4 314	979	170	31.9	.2
611	Educational services	36	13 487	4 314	979	170	31.9	.2
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
6117	Educational support services	6	8 402	2 915	658	53	13.3	—
61171	Educational support services	6	8 402	2 915	658	53	13.3	—
611710	Educational support services	6	8 402	2 915	658	53	13.3	—
Worcester, MA–CT PMSA								
61	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
611	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
6114	Business schools, & computer & management training	14	10 479	3 136	704	126	10.1	17.7
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
6115	Technical & trade schools	6	960	330	76	35	8.6	39.5
61151	Technical & trade schools	6	960	330	76	35	8.6	39.5
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	46	12 147	3 436	690	303	35.4	3.5
61161	Fine arts schools	21	2 988	880	236	130	36.2	3.6
611610	Fine arts schools	21	2 988	880	236	130	36.2	3.6
6116101	Dance schools (including children's & professionals)	20	D	D	D	c	D	D
61169	All other schools & instruction	19	8 067	2 110	375	141	38.4	3.0
611699	All other miscellaneous schools & instruction	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (MSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEWISTON—AUBURN, ME MSA								
61	Educational services	8	898	304	72	27	22.9	21.4
611	Educational services	8	898	304	72	27	22.9	21.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PORTLAND, ME MSA								
61	Educational services	59	15 759	5 627	1 055	243	29.4	2.5
611	Educational services	59	15 759	5 627	1 055	243	29.4	2.5
6115	Technical & trade schools	9	7 742	2 881	602	97	7.8	.9
61151	Technical & trade schools	9	7 742	2 881	602	97	7.8	.9
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	29	5 174	1 729	312	111	50.3	—
61162	Sports & recreation instruction	11	1 776	434	73	23	72.7	—
611620	Sports & recreation instruction	11	1 776	434	73	23	72.7	—
61169	All other schools & instruction	12	D	D	D	b	D	D
AREA OUTSIDE MAINE METROPOLITAN AREAS								
61	Educational services	82	17 469	4 822	691	327	34.4	22.5
611	Educational services	82	17 469	4 822	691	327	34.4	22.5
6115	Technical & trade schools	13	D	D	D	c	D	D
61151	Technical & trade schools	13	D	D	D	c	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	56	D	D	D	c	D	D
61161	Fine arts schools	8	799	235	33	19	40.8	8.0
611610	Fine arts schools	8	799	235	33	19	40.8	8.0
61162	Sports & recreation instruction	29	7 340	1 902	121	75	23.4	43.1
611620	Sports & recreation instruction	29	7 340	1 902	121	75	23.4	43.1
61169	All other schools & instruction	19	D	D	D	b	D	D
611692	Automobile driving schools	10	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BANGOR, ME MSA									
61	Educational services	1	D	D	D	D	a	D	D
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA									
61	Educational services	296	D	D	D	D	h	D	D
611	Educational services	296	D	D	D	D	h	D	D
6114	Business schools, & computer & management training ..	32	D	D	D	D	e	D	D
61143	Professional & management development training	29	D	D	D	D	c	D	D
611430	Professional & management development training ..	29	D	D	D	D	c	D	D
6115	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
61151	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
611513	Apprenticeship training	20	D	D	D	D	c	D	D
611519	Other trade & technical schools	18	8 647	7 506	3 672	873	136	17.4	5.7
6116	Other schools & instruction	171	D	D	D	D	g	D	D
61161	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
611610	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
6116101	Dance schools (including children's & professionals')	8	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	44	D	D	D	D	f	D	D
61162	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
611620	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
61163	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
611630	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
61169	All other schools & instruction	84	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	10	2 862	2 839	1 357	252	79	18.5	60.9
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	72	D	D	D	D	f	D	D
6117	Educational support services	54	D	D	D	D	f	D	D
61171	Educational support services	54	D	D	D	D	f	D	D
611710	Educational support services	54	D	D	D	D	f	D	D
Boston, MA-NH PMSA									
61	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
611	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
6114	Business schools, & computer & management training ..	26	27 127	26 513	7 149	1 708	233	11.1	16.0
61143	Professional & management development training	24	D	D	D	D	c	D	D
611430	Professional & management development training ..	24	D	D	D	D	c	D	D
6115	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
61151	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
611513	Apprenticeship training	13	D	D	D	D	c	D	D
611519	Other trade & technical schools	13	D	D	D	D	c	D	D
6116	Other schools & instruction	141	216 294	215 691	34 820	7 982	1 718	3.4	6.9
61161	Fine arts schools	44	D	D	D	D	f	D	D
611610	Fine arts schools	44	D	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals')	7	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	37	D	D	D	D	f	D	D
61162	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
611620	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
61163	Language schools	7	D	D	D	D	b	D	D
611630	Language schools	7	D	D	D	D	b	D	D
61169	All other schools & instruction	69	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	8	D	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	59	D	D	D	D	f	D	D
6117	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
61171	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
611710	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
Brockton, MA PMSA									
61	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
611	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
Fitchburg-Leominster, MA PMSA									
61	Educational services	4	437	440	116	34	8	66.1	33.9
611	Educational services	4	437	440	116	34	8	66.1	33.9

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.									
Lawrence, MA–NH PMSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6117	Educational support services	3	D	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	D	a	D	D
Lowell, MA–NH PMSA									
61	Educational services	8	D	D	D	D	c	D	D
611	Educational services	8	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	D	c	D	D
Manchester, NH PMSA									
61	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
611	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
6116	Other schools & instruction	5	D	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
Nashua, NH PMSA									
61	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
611	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
New Bedford, MA PMSA									
61	Educational services	5	D	D	D	D	a	D	D
611	Educational services	5	D	D	D	D	a	D	D
Portsmouth–Rochester, NH–ME PMSA									
61	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
611	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
Worcester, MA–CT PMSA									
61	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
611	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	7	3 207	3 287	1 248	298	112	46.3	1.7
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
LEWISTON–AUBURN, ME MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
PORTLAND, ME MSA									
61	Educational services	14	2 281	2 259	732	181	52	20.6	25.6
611	Educational services	14	2 281	2 259	732	181	52	20.6	25.6
6116	Other schools & instruction	12	D	D	D	D	b	D	D
61161	Fine arts schools	7	742	715	264	57	27	24.8	41.1
611610	Fine arts schools	7	742	715	264	57	27	24.8	41.1

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE MAINE METROPOLITAN AREAS									
61	Educational services	37	20 234	18 524	8 172	1 636	369	5.4	28.0
611	Educational services	37	20 234	18 524	8 172	1 636	369	5.4	28.0
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	27	D	D	D	D	e	D	D
61161	Fine arts schools	3	1 040	859	353	47	37	—	—
611610	Fine arts schools	3	1 040	859	353	47	37	—	—
6116102	Art, drama, & music schools	3	1 040	859	353	47	37	—	—
61169	All other schools & instruction	17	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	16	D	D	D	D	e	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANDROSCOGGIN COUNTY, ME								
61	Educational services	10	1 064	370	88	34	28.9	24.2
611	Educational services	10	1 064	370	88	34	28.9	24.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
AROOSTOOK COUNTY, ME								
61	Educational services	7	464	152	32	11	16.8	1.3
611	Educational services	7	464	152	32	11	16.8	1.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
CUMBERLAND COUNTY, ME								
61	Educational services	60	15 180	5 374	1 018	238	31.7	2.6
611	Educational services	60	15 180	5 374	1 018	238	31.7	2.6
6115	Technical & trade schools	9	7 742	2 881	602	97	7.8	.9
61151	Technical & trade schools	9	7 742	2 881	602	97	7.8	.9
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	30	4 595	1 476	275	106	60.5	—
61162	Sports & recreation instruction	11	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	b	D	D
FRANKLIN COUNTY, ME								
61	Educational services	1	D	D	D	a	D	D
HANCOCK COUNTY, ME								
61	Educational services	2	D	D	D	a	D	D
KENNEBEC COUNTY, ME								
61	Educational services	17	2 470	627	122	66	61.5	7.2
611	Educational services	17	2 470	627	122	66	61.5	7.2
6116	Other schools & instruction	10	1 246	352	55	38	39.8	4.7
KNOX COUNTY, ME								
61	Educational services	7	744	185	33	26	52.0	14.5
611	Educational services	7	744	185	33	26	52.0	14.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LINCOLN COUNTY, ME								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
OXFORD COUNTY, ME								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
PENOBSCOT COUNTY, ME								
61	Educational services	24	4 052	1 177	224	91	31.2	11.5
611	Educational services	24	4 052	1 177	224	91	31.2	11.5
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	18	3 147	789	133	73	35.5	14.8
61169	All other schools & instruction	4	D	D	D	b	D	D
PISCATAQUIS COUNTY, ME								
61	Educational services	2	D	D	D	a	D	D
SAGadahoc COUNTY, ME								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SOMERSET COUNTY, ME								
61	Educational services	4	1 681	284	49	24	—	20.0
611	Educational services	4	1 681	284	49	24	—	20.0
6116	Other schools & instruction	4	1 681	284	49	24	—	20.0
WALDO COUNTY, ME								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
YORK COUNTY, ME								
61	Educational services	24	4 429	1 463	258	70	39.8	2.4
611	Educational services	24	4 429	1 463	258	70	39.8	2.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	18	2 762	796	133	46	46.3	3.9
61162	Sports & recreation instruction	7	1 284	259	26	12	68.8	—
611620	Sports & recreation instruction	7	1 284	259	26	12	68.8	—
61169	All other schools & instruction	7	1 270	493	93	26	19.9	7.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUBURN, ME								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
AUGUSTA, ME								
61	Educational services	5	1 160	276	68	37	67.6	—
611	Educational services	5	1 160	276	68	37	67.6	—
BANGOR, ME								
61	Educational services	13	1 904	716	168	65	44.3	9.3
611	Educational services	13	1 904	716	168	65	44.3	9.3
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
BATH, ME								
61	Educational services	1	D	D	D	a	D	D
BELFAST, ME								
61	Educational services	2	D	D	D	a	D	D
BIDDEFORD, ME								
61	Educational services	4	443	144	34	12	100.0	—
611	Educational services	4	443	144	34	12	100.0	—
BREWER, ME								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BRUNSWICK TOWN, ME								
61	Educational services	1	D	D	D	a	D	D
CARIBOU, ME								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
ELLSWORTH, ME								
61	Educational services	1	D	D	D	a	D	D
GARDINER, ME								
61	Educational services	1	D	D	D	a	D	D
GORHAM TOWN, ME								
61	Educational services	5	945	108	3	7	97.7	2.3
611	Educational services	5	945	108	3	7	97.7	2.3
LEWISTON, ME								
61	Educational services	3	526	203	46	11	D	—
611	Educational services	3	526	203	46	11	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ORONO TOWN, ME								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PORTLAND, ME								
61	Educational services	20	2 689	863	154	55	38.3	7.1
611	Educational services	20	2 689	863	154	55	38.3	7.1
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	833	328	55	28	64.5	—
PRESQUE ISLE, ME								
61	Educational services	1	D	D	D	a	D	D
ROCKLAND, ME								
61	Educational services	1	D	D	D	a	D	D
SACO, ME								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SANFORD TOWN, ME								
61	Educational services	4	384	110	26	8	15.6	24.0
611	Educational services	4	384	110	26	8	15.6	24.0
SCARBOROUGH TOWN, ME								
61	Educational services	5	811	342	73	20	84.3	—
611	Educational services	5	811	342	73	20	84.3	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SOUTH PORTLAND, ME								
61	Educational services	11	8 126	3 242	615	112	8.9	—
611	Educational services	11	8 126	3 242	615	112	8.9	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
WATERVILLE, ME								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WESTBROOK, ME								
61	Educational services	4	1 240	448	88	26	81.5	—
611	Educational services	4	1 240	448	88	26	81.5	—
6116	Other schools & instruction	3	D	D	D	a	D	D
WINDHAM TOWN, ME								
61	Educational services	1	D	D	D	a	D	D
YORK TOWN, ME								
61	Educational services	2	D	D	D	a	D	D
ANDROSCOGGIN COUNTY, ME—PSEUDO REMAINDER OF COUNTY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
CUMBERLAND COUNTY, ME—PSEUDO REMAINDER OF COUNTY								
61	Educational services	13	D	D	D	a	D	D
611	Educational services	13	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PENOBSCOT COUNTY, ME—PSEUDO REMAINDER OF COUNTY								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
WALDO COUNTY, ME—PSEUDO REMAINDER OF COUNTY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
YORK COUNTY, ME—PSEUDO REMAINDER OF COUNTY								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
BALANCE OF AROOSTOOK COUNTY, ME								
61	Educational services	4	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, ME								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HANCOCK COUNTY, ME								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF KENNEBEC COUNTY, ME								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
BALANCE OF KNOX COUNTY, ME								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
BALANCE OF LINCOLN COUNTY, ME								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF OXFORD COUNTY, ME								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
BALANCE OF PISCATAQUIS COUNTY, ME								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF SAGadahoc COUNTY, ME								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SOMERSET COUNTY, ME								
61	Educational services	4	1 681	284	49	24	—	20.0
611	Educational services	4	1 681	284	49	24	—	20.0
6116	Other schools & instruction	4	1 681	284	49	24	—	20.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MAINE

There are no geographic notes for the state of Maine.

Appendix E. Metropolitan Areas

MAINE

Bangor, ME MSA

Penobscot County, ME (Part)

Bangor city, ME

Brewer city, ME

Old Town city, ME

Orono town, ME

Waldo County, ME (Part)

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA

Norton town, MA

Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA

Beverly city, MA

Danvers town, MA

Gloucester city, MA

Ipswich town, MA

Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA

Arlington town, MA

Ashland town, MA

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Bedford town, MA

Belmont town, MA

Burlington town, MA

Cambridge city, MA

Concord town, MA

Everett city, MA

Framingham town, MA

Holliston town, MA

Hopkinton town, MA

Hudson town, MA

Lexington town, MA

Malden city, MA

Marlborough city, MA

Maynard town, MA

Medford city, MA

Melrose city, MA

Natick town, MA

Newton city, MA

North Reading town, MA

Reading town, MA

Somerville city, MA

Stoneham town, MA

Sudbury town, MA

Wakefield town, MA

Waltham city, MA

Watertown city, MA

Wayland town, MA

Weston town, MA

Wilmington town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Winchester town, MA

Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA

Braintree town, MA

Brookline town, MA

Canton town, MA

Dedham town, MA

Foxborough town, MA

Franklin city, MA

Holbrook town, MA

Medfield town, MA

Medway town, MA

Milton town, MA

Needham town, MA

Norfolk town, MA

Norwood town, MA

Quincy city, MA

Randolph town, MA

Sharon town, MA

Stoughton town, MA

Walpole town, MA

Wellesley town, MA

Westwood town, MA

Weymouth town, MA

Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA

Duxbury town, MA

Hanover town, MA

Hingham town, MA

Hull town, MA

Kingston town, MA

Marshfield town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Plymouth County, MA (Part)—Con.

Pembroke town, MA

Plymouth town, MA

Rockland town, MA

Scituate town, MA

Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA

Chelsea city, MA

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)

Bedford town, NH

Goffstown town, NH

Manchester city, NH

Merrimack County, NH (Part)

Rockingham County, NH (Part)

Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH

Hudson town, NH

Merrimack town, NH

Milford town, NH

Nashua city, NH

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

New Bedford, MA PMSA

Bristol County, MA (Part)

Dartmouth town, MA

Fairhaven town, MA

New Bedford city, MA

Plymouth County, MA (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)—Con.

Webster town, MA

Westborough town, MA

Worcester city, MA

Lewiston—Auburn, ME MSA

Androscoggin County, ME

Auburn city, ME

Lewiston city, ME

Portland, ME MSA

Cumberland County, ME (Part)

Gorham town, ME

Portland city, ME

Scarborough town, ME

South Portland city, ME

Portland, ME MSA—Con.

Cumberland County, ME (Part)—Con.

Westbrook city, ME

Windham town, ME

York County, ME (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Michigan

1997

Issued August 1999

EC97S61A-MI

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Michigan 1997

Issued August 1999

EC97S61A-MI

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MICHIGAN								
61	Educational services	995	375 075	132 056	28 796	6 467	23.2	11.1
611	Educational services	995	375 075	132 056	28 796	6 467	23.2	11.1
6114	Business schools, & computer & management training	209	146 647	52 656	11 598	1 763	16.8	12.8
61141	Business & secretarial schools	16	14 745	5 465	1 228	337	18.2	53.8
611410	Business & secretarial schools	16	14 745	5 465	1 228	337	18.2	53.8
61142	Computer training	90	68 792	25 681	5 926	779	18.6	11.8
611420	Computer training	90	68 792	25 681	5 926	779	18.6	11.8
61143	Professional & management development training	103	63 110	21 510	4 444	647	14.5	4.3
611430	Professional & management development training	103	63 110	21 510	4 444	647	14.5	4.3
6115	Technical & trade schools	186	79 168	27 430	6 234	1 232	17.7	12.8
61151	Technical & trade schools	186	79 168	27 430	6 234	1 232	17.7	12.8
611511	Cosmetology & barber schools	71	17 404	6 267	1 482	452	8.5	35.4
611512	Flight training	19	D	D	D	c	D	D
611513	Apprenticeship training	12	D	D	D	b	D	D
611519	Other trade & technical schools	84	35 581	13 223	2 889	584	28.9	8.3
6116	Other schools & instruction	504	100 549	30 230	6 855	2 833	39.3	9.5
61161	Fine arts schools	206	28 503	7 772	1 945	1 016	38.2	8.2
611610	Fine arts schools	206	28 503	7 772	1 945	1 016	38.2	8.2
6116101	Dance schools (including children's & professionals)	182	26 080	7 160	1 825	975	34.5	8.5
6116102	Art, drama, & music schools	24	2 423	612	120	41	77.8	5.5
61162	Sports & recreation instruction	121	24 120	6 909	1 400	631	57.9	13.7
611620	Sports & recreation instruction	121	24 120	6 909	1 400	631	57.9	13.7
61163	Language schools	15	7 550	3 077	729	321	10.6	17.8
611630	Language schools	15	7 550	3 077	729	321	10.6	17.8
61169	All other schools & instruction	162	40 376	12 472	2 781	865	34.4	6.3
611691	Exam preparation & tutoring	47	11 440	3 300	774	359	47.6	1.1
611692	Automobile driving schools	49	6 972	3 140	681	223	32.2	6.9
611699	All other miscellaneous schools & instruction	66	21 964	6 032	1 326	283	28.2	8.9
6117	Educational support services	96	48 711	21 740	4 109	639	18.4	6.4
61171	Educational support services	96	48 711	21 740	4 109	639	18.4	6.4
611710	Educational support services	96	48 711	21 740	4 109	639	18.4	6.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MICHIGAN									
61	Educational services	153	309 344	291 930	32 684	7 192	1 232	3.9	6.3
611	Educational services	153	309 344	291 930	32 684	7 192	1 232	3.9	6.3
6114	Business schools, & computer & management training ..	6	5 537	5 197	1 401	310	30	9.3	.3
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
61143	Professional & management development training	5	D	D	D	D	b	D	D
611430	Professional & management development training ..	5	D	D	D	D	b	D	D
6115	Technical & trade schools	41	268 035	252 354	19 145	3 855	459	2.3	3.2
61151	Technical & trade schools	41	268 035	252 354	19 145	3 855	459	2.3	3.2
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	26	D	D	D	D	c	D	D
611519	Other trade & technical schools	14	D	D	D	D	e	D	D
6116	Other schools & instruction	96	26 174	24 699	9 408	2 290	632	16.7	39.9
61161	Fine arts schools	15	2 264	2 077	579	142	70	14.3	65.6
611610	Fine arts schools	15	2 264	2 077	579	142	70	14.3	65.6
6116101	Dance schools (including children's & professionals)	4	442	444	188	48	24	—	5.0
6116102	Art, drama, & music schools	11	1 822	1 633	391	94	46	17.8	80.4
61162	Sports & recreation instruction	20	4 229	4 128	482	84	41	19.2	58.5
611620	Sports & recreation instruction	20	4 229	4 128	482	84	41	19.2	58.5
61163	Language schools	1	D	D	D	D	a	D	D
611630	Language schools	1	D	D	D	D	a	D	D
61169	All other schools & instruction	60	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	18	5 072	4 705	2 476	655	238	13.6	21.4
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	41	D	D	D	D	e	D	D
6117	Educational support services	10	9 598	9 680	2 730	737	111	10.0	5.9
61171	Educational support services	10	9 598	9 680	2 730	737	111	10.0	5.9
611710	Educational support services	10	9 598	9 680	2 730	737	111	10.0	5.9

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BENTON HARBOR, MI MSA								
61	Educational services	16	6 436	1 859	401	85	43.9	6.5
611	Educational services	16	6 436	1 859	401	85	43.9	6.5
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	2 944	340	59	26	91.7	4.5
61169	All other schools & instruction	4	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DETROIT—ANN ARBOR—FLINT, MI CMSA								
61	Educational services	665	299 958	106 166	22 903	4 717	19.5	10.7
611	Educational services	665	299 958	106 166	22 903	4 717	19.5	10.7
6114	Business schools, & computer & management training	149	124 865	43 807	9 550	1 447	13.6	13.6
61141	Business & secretarial schools	13	14 014	5 235	1 179	328	16.7	56.6
611410	Business & secretarial schools	13	14 014	5 235	1 179	328	16.7	56.6
61142	Computer training	66	54 957	19 058	4 409	549	16.2	14.0
611420	Computer training	66	54 957	19 058	4 409	549	16.2	14.0
61143	Professional & management development training	70	55 894	19 514	3 962	570	10.2	2.4
611430	Professional & management development training	70	55 894	19 514	3 962	570	10.2	2.4
6115	Technical & trade schools	117	58 642	20 266	4 553	794	15.0	9.3
61151	Technical & trade schools	117	58 642	20 266	4 553	794	15.0	9.3
611511	Cosmetology & barber schools	35	8 167	3 025	666	208	11.1	21.0
611512	Flight training	12	D	D	D	b	D	D
611513	Apprenticeship training	10	D	D	D	b	D	D
611519	Other trade & technical schools	60	25 689	9 765	2 123	427	27.1	10.6
6116	Other schools & instruction	339	74 701	22 959	5 154	1 954	35.0	9.7
61161	Fine arts schools	132	20 074	5 591	1 375	660	40.5	8.8
611610	Fine arts schools	132	20 074	5 591	1 375	660	40.5	8.8
6116101	Dance schools (including children's & professionals)	115	18 128	5 130	1 278	626	35.9	9.1
6116102	Art, drama, & music schools	17	1 946	461	97	34	83.0	5.4
61162	Sports & recreation instruction	81	16 563	4 775	917	367	53.6	15.2
611620	Sports & recreation instruction	81	16 563	4 775	917	367	53.6	15.2
61163	Language schools	14	D	D	D	e	D	D
611630	Language schools	14	D	D	D	e	D	D
61169	All other schools & instruction	112	D	D	D	f	D	D
611691	Exam preparation & tutoring	29	6 966	2 217	545	217	38.2	1.5
611692	Automobile driving schools	35	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	48	D	D	D	c	D	D
6117	Educational support services	60	41 750	19 134	3 646	522	15.9	5.6
61171	Educational support services	60	41 750	19 134	3 646	522	15.9	5.6
611710	Educational support services	60	41 750	19 134	3 646	522	15.9	5.6
Ann Arbor, MI PMSA								
61	Educational services	95	25 801	8 882	1 919	525	35.7	9.6
611	Educational services	95	25 801	8 882	1 919	525	35.7	9.6
6114	Business schools, & computer & management training	19	7 396	3 023	601	50	25.5	3.1
61143	Professional & management development training	13	D	D	D	b	D	D
611430	Professional & management development training	13	D	D	D	b	D	D
6115	Technical & trade schools	13	3 239	1 315	270	53	45.5	10.7
61151	Technical & trade schools	13	3 239	1 315	270	53	45.5	10.7
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	53	11 945	3 663	864	400	44.1	15.9
61161	Fine arts schools	15	1 654	482	112	79	26.8	11.8
611610	Fine arts schools	15	1 654	482	112	79	26.8	11.8
6116101	Dance schools (including children's & professionals)	12	1 613	462	109	77	24.9	12.1
61162	Sports & recreation instruction	18	3 945	1 029	202	109	75.3	20.2
611620	Sports & recreation instruction	18	3 945	1 029	202	109	75.3	20.2
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	D	D	D	b	D	D
6117	Educational support services	10	3 221	881	184	22	18.2	—
61171	Educational support services	10	3 221	881	184	22	18.2	—
611710	Educational support services	10	3 221	881	184	22	18.2	—

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DETROIT—ANN ARBOR—FLINT, MI CMSA—Con.								
Detroit, MI PMSA								
61	Educational services	531	268 018	95 225	20 536	4 020	17.5	10.2
611	Educational services	531	268 018	95 225	20 536	4 020	17.5	10.2
6114	Business schools, & computer & management training	125	117 181	40 740	8 948	1 396	12.7	14.3
61141	Business & secretarial schools	13	14 014	5 235	1 179	328	16.7	56.6
611410	Business & secretarial schools	13	14 014	5 235	1 179	328	16.7	56.6
61142	Computer training	59	53 753	18 618	4 309	533	14.3	14.3
611420	Computer training	59	53 753	18 618	4 309	533	14.3	14.3
61143	Professional & management development training	53	49 414	16 887	3 460	535	9.7	2.2
611430	Professional & management development training	53	49 414	16 887	3 460	535	9.7	2.2
6115	Technical & trade schools	91	51 954	17 885	4 031	670	12.6	7.1
61151	Technical & trade schools	91	51 954	17 885	4 031	670	12.6	7.1
611511	Cosmetology & barber schools	25	D	D	D	c	D	D
611512	Flight training	7	D	D	D	b	D	D
611513	Apprenticeship training	9	D	D	D	b	D	D
611519	Other trade & technical schools	50	22 751	8 604	1 897	383	23.7	12.0
6116	Other schools & instruction	268	61 000	18 791	4 188	1 476	32.7	7.7
61161	Fine arts schools	110	17 684	4 932	1 229	558	40.2	8.7
611610	Fine arts schools	110	17 684	4 932	1 229	558	40.2	8.7
6116101	Dance schools (including children's & professionals)	96	15 779	4 491	1 135	526	35.1	9.0
6116102	Art, drama, & music schools	14	1 905	441	94	32	82.6	5.6
61162	Sports & recreation instruction	60	12 441	3 680	698	249	46.0	13.9
611620	Sports & recreation instruction	60	12 441	3 680	698	249	46.0	13.9
61163	Language schools	9	D	D	D	c	D	D
611630	Language schools	9	D	D	D	c	D	D
61169	All other schools & instruction	89	D	D	D	e	D	D
611691	Exam preparation & tutoring	20	D	D	D	c	D	D
611692	Automobile driving schools	31	5 000	2 436	529	155	17.7	2.2
611699	All other miscellaneous schools & instruction	38	15 504	3 758	860	156	23.2	4.4
6117	Educational support services	47	37 883	17 809	3 369	478	15.1	6.2
61171	Educational support services	47	37 883	17 809	3 369	478	15.1	6.2
611710	Educational support services	47	37 883	17 809	3 369	478	15.1	6.2
Flint, MI PMSA								
61	Educational services	39	6 139	2 059	448	172	37.4	34.0
611	Educational services	39	6 139	2 059	448	172	37.4	34.0
6115	Technical & trade schools	13	3 449	1 066	252	71	21.8	40.7
61151	Technical & trade schools	13	3 449	1 066	252	71	21.8	40.7
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
6116	Other schools & instruction	18	1 756	505	102	78	53.2	37.9
61161	Fine arts schools	7	736	177	34	23	78.3	4.6
611610	Fine arts schools	7	736	177	34	23	78.3	4.6
6116101	Dance schools (including children's & professionals)	7	736	177	34	23	78.3	4.6
GRAND RAPIDS—MUSKEGON—HOLLAND, MI MSA								
61	Educational services	93	28 013	10 502	2 246	691	34.3	11.1
611	Educational services	93	28 013	10 502	2 246	691	34.3	11.1
6114	Business schools, & computer & management training	17	9 446	4 169	793	127	44.7	1.4
61142	Computer training	8	7 919	3 731	701	112	43.1	—
611420	Computer training	8	7 919	3 731	701	112	43.1	—
6115	Technical & trade schools	19	7 328	2 674	645	183	15.6	25.4
61151	Technical & trade schools	19	7 328	2 674	645	183	15.6	25.4
611511	Cosmetology & barber schools	9	3 643	1 309	325	104	2.2	51.2
6116	Other schools & instruction	47	8 613	2 506	629	325	40.9	7.3
61161	Fine arts schools	27	4 894	1 340	345	180	13.0	4.4
611610	Fine arts schools	27	4 894	1 340	345	180	13.0	4.4
6116101	Dance schools (including children's & professionals)	23	D	D	D	c	D	D
61162	Sports & recreation instruction	11	2 568	675	168	99	72.0	15.2
611620	Sports & recreation instruction	11	2 568	675	168	99	72.0	15.2
61169	All other schools & instruction	9	1 151	491	116	46	90.0	2.3
6117	Educational support services	10	2 626	1 153	179	56	26.7	18.3
61171	Educational support services	10	2 626	1 153	179	56	26.7	18.3
611710	Educational support services	10	2 626	1 153	179	56	26.7	18.3
JACKSON, MI MSA								
61	Educational services	14	2 213	708	156	58	47.8	21.6
611	Educational services	14	2 213	708	156	58	47.8	21.6
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	645	191	49	13	D	67.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KALAMAZOO—BATTLE CREEK, MI MSA								
61	Educational services	28	4 763	1 714	380	158	23.7	20.7
611	Educational services	28	4 763	1 714	380	158	23.7	20.7
6115	Technical & trade schools	5	761	273	78	28	2.9	39.0
61151	Technical & trade schools	5	761	273	78	28	2.9	39.0
611511	Cosmetology & barber schools	5	761	273	78	28	2.9	39.0
6116	Other schools & instruction	17	2 924	983	210	117	33.1	23.3
61161	Fine arts schools	9	964	307	75	55	53.0	16.5
611610	Fine arts schools	9	964	307	75	55	53.0	16.5
6116101	Dance schools (including children's & professionals)	9	964	307	75	55	53.0	16.5
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
LANSING—EAST LANSING, MI MSA								
61	Educational services	65	15 783	5 946	1 484	333	38.0	3.4
611	Educational services	65	15 783	5 946	1 484	333	38.0	3.4
6114	Business schools, & computer & management training	18	6 494	3 009	862	117	24.1	2.0
61142	Computer training	6	4 246	2 220	661	80	.3	2.3
611420	Computer training	6	4 246	2 220	661	80	.3	2.3
6115	Technical & trade schools	11	2 241	832	178	37	65.5	—
61151	Technical & trade schools	11	2 241	832	178	37	65.5	—
611511	Cosmetology & barber schools	4	512	217	50	14	46.9	—
6116	Other schools & instruction	25	4 038	1 150	254	137	49.1	3.6
61169	All other schools & instruction	10	2 706	882	189	84	47.9	2.4
611691	Exam preparation & tutoring	6	D	D	D	b	D	D
6117	Educational support services	11	3 010	955	190	42	32.6	8.7
61171	Educational support services	11	3 010	955	190	42	32.6	8.7
611710	Educational support services	11	3 010	955	190	42	32.6	8.7
SAGINAW—BAY CITY—MIDLAND, MI MSA								
61	Educational services	36	5 852	1 896	427	173	43.7	30.1
611	Educational services	36	5 852	1 896	427	173	43.7	30.1
6115	Technical & trade schools	11	2 987	957	204	55	6.9	59.1
61151	Technical & trade schools	11	2 987	957	204	55	6.9	59.1
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	21	2 383	819	196	109	78.5	—
AREA OUTSIDE MICHIGAN METROPOLITAN AREAS								
61	Educational services	78	12 057	3 265	799	252	45.0	19.0
611	Educational services	78	12 057	3 265	799	252	45.0	19.0
6114	Business schools, & computer & management training	14	3 810	792	207	35	34.3	33.4
61143	Professional & management development training	9	D	D	D	b	D	D
611430	Professional & management development training	9	D	D	D	b	D	D
6115	Technical & trade schools	15	3 492	1 060	276	71	58.3	9.8
61151	Technical & trade schools	15	3 492	1 060	276	71	58.3	9.8
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
6116	Other schools & instruction	40	4 263	1 211	294	139	39.8	15.9
61161	Fine arts schools	21	1 236	282	82	74	70.0	10.5
611610	Fine arts schools	21	1 236	282	82	74	70.0	10.5
6116101	Dance schools (including children's & professionals)	20	D	D	D	b	D	D
61169	All other schools & instruction	11	2 368	771	175	37	17.8	12.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BENTON HARBOR, MI MSA									
61	Educational services	3	D	D	D	D	b	D	D
611	Educational services	3	D	D	D	D	b	D	D
DETROIT-ANN ARBOR-FLINT, MI CMSA									
61	Educational services	86	285 075	268 237	23 117	4 773	640	2.8	5.2
611	Educational services	86	285 075	268 237	23 117	4 773	640	2.8	5.2
6114	Business schools, & computer & management training ..	4	D	D	D	D	b	D	D
61143	Professional & management development training	3	D	D	D	D	a	D	D
611430	Professional & management development training ..	3	D	D	D	D	a	D	D
6115	Technical & trade schools	27	264 098	248 758	17 454	3 465	350	1.6	3.2
61151	Technical & trade schools	27	264 098	248 758	17 454	3 465	350	1.6	3.2
611513	Apprenticeship training	15	D	D	D	D	b	D	D
611519	Other trade & technical schools	12	D	D	D	D	e	D	D
6116	Other schools & instruction	53	15 274	14 089	4 415	1 039	260	17.9	41.8
61161	Fine arts schools	7	1 356	1 244	328	70	33	-	86.1
611610	Fine arts schools	7	1 356	1 244	328	70	33	-	86.1
6116102	Art, drama, & music schools	6	D	D	D	D	b	D	D
61162	Sports & recreation instruction	12	3 565	3 448	302	58	21	10.0	64.5
611620	Sports & recreation instruction	12	3 565	3 448	302	58	21	10.0	64.5
61169	All other schools & instruction	34	10 353	9 397	3 785	911	206	22.9	28.2
611691	Exam preparation & tutoring	11	1 670	1 676	675	180	55	27.9	40.3
611699	All other miscellaneous schools & instruction	22	D	D	D	D	c	D	D
Ann Arbor, MI PMSA									
61	Educational services	11	6 614	6 232	1 632	428	113	18.4	29.8
611	Educational services	11	6 614	6 232	1 632	428	113	18.4	29.8
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	D	a	D	D
61169	All other schools & instruction	3	D	D	D	D	b	D	D
Detroit, MI PMSA									
61	Educational services	63	275 407	258 982	20 387	4 101	495	2.3	4.3
611	Educational services	63	275 407	258 982	20 387	4 101	495	2.3	4.3
6114	Business schools, & computer & management training ..	2	D	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	D	a	D	D
611430	Professional & management development training ..	1	D	D	D	D	a	D	D
6115	Technical & trade schools	21	260 121	244 572	16 115	3 137	319	1.3	3.2
61151	Technical & trade schools	21	260 121	244 572	16 115	3 137	319	1.3	3.2
611513	Apprenticeship training	10	D	D	D	D	b	D	D
611519	Other trade & technical schools	11	D	D	D	D	e	D	D
6116	Other schools & instruction	39	D	D	D	D	c	D	D
61161	Fine arts schools	3	D	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	D	a	D	D
61162	Sports & recreation instruction	10	D	D	D	D	a	D	D
611620	Sports & recreation instruction	10	D	D	D	D	a	D	D
61169	All other schools & instruction	26	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	17	D	D	D	D	b	D	D
Flint, MI PMSA									
61	Educational services	12	3 054	3 023	1 098	244	32	14.4	28.7
611	Educational services	12	3 054	3 023	1 098	244	32	14.4	28.7
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	D	a	D	D
61169	All other schools & instruction	5	D	D	D	D	a	D	D
GRAND RAPIDS-MUSKEGON-HOLLAND, MI MSA									
61	Educational services	16	3 405	3 201	1 851	445	147	52.7	11.2
611	Educational services	16	3 405	3 201	1 851	445	147	52.7	11.2
6115	Technical & trade schools	6	1 834	1 656	1 118	262	82	59.3	12.1
61151	Technical & trade schools	6	1 834	1 656	1 118	262	82	59.3	12.1
6116	Other schools & instruction	9	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
JACKSON, MI MSA									
61	Educational services	1	D	D	D	D	a	D	D
611	Educational services	1	D	D	D	D	a	D	D
KALAMAZOO—BATTLE CREEK, MI MSA									
61	Educational services	11	2 463	2 335	1 166	301	86	27.1	15.1
611	Educational services	11	2 463	2 335	1 166	301	86	27.1	15.1
6116	Other schools & instruction	8	1 553	1 432	719	183	70	13.4	24.0
LANSING—EAST LANSING, MI MSA									
61	Educational services	13	4 291	4 439	2 344	617	89	6.9	53.4
611	Educational services	13	4 291	4 439	2 344	617	89	6.9	53.4
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	7	2 781	3 034	1 504	361	67	2.4	81.7
61169	All other schools & instruction	5	D	D	D	D	b	D	D
SAGINAW—BAY CITY—MIDLAND, MI MSA									
61	Educational services	7	3 721	3 255	1 565	428	128	4.9	13.9
611	Educational services	7	3 721	3 255	1 565	428	128	4.9	13.9
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	D	c	D	D
61169	All other schools & instruction	4	D	D	D	D	c	D	D
611691	Exam preparation & tutoring	2	D	D	D	D	c	D	D
AREA OUTSIDE MICHIGAN METROPOLITAN AREAS									
61	Educational services	16	9 235	9 294	2 332	557	112	9.6	2.7
611	Educational services	16	9 235	9 294	2 332	557	112	9.6	2.7
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALLEGAN COUNTY, MI								
61	Educational services	5	631	143	11	24	41.0	-
611	Educational services	5	631	143	11	24	41.0	-
ALPENA COUNTY, MI								
61	Educational services	3	204	63	15	16	100.0	-
ANTRIM COUNTY, MI								
61	Educational services	3	309	41	11	9	87.4	12.6
611	Educational services	3	309	41	11	9	87.4	12.6
BARRY COUNTY, MI								
61	Educational services	5	1 243	232	59	17	72.5	27.5
611	Educational services	5	1 243	232	59	17	72.5	27.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BAY COUNTY, MI								
61	Educational services	6	707	249	63	24	40.3	-
611	Educational services	6	707	249	63	24	40.3	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BENZIE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BERRIEN COUNTY, MI								
61	Educational services	16	6 436	1 859	401	85	43.9	6.5
611	Educational services	16	6 436	1 859	401	85	43.9	6.5
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	2 944	340	59	26	91.7	4.5
61169	All other schools & instruction	4	D	D	D	a	D	D
BRANCH COUNTY, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
CALHOUN COUNTY, MI								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
CASS COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
CHARLEVOIX COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
CHEBOYGAN COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
CHIPPEWA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLINTON COUNTY, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
DELTA COUNTY, MI								
61	Educational services	3	179	50	14	15	100.0	—
DICKINSON COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
EATON COUNTY, MI								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
EMMET COUNTY, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
GENESEE COUNTY, MI								
61	Educational services	39	6 139	2 059	448	172	37.4	34.0
611	Educational services	39	6 139	2 059	448	172	37.4	34.0
6115	Technical & trade schools	13	3 449	1 066	252	71	21.8	40.7
61151	Technical & trade schools	13	3 449	1 066	252	71	21.8	40.7
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
6116	Other schools & instruction	18	1 756	505	102	78	53.2	37.9
61161	Fine arts schools	7	736	177	34	23	78.3	4.6
611610	Fine arts schools	7	736	177	34	23	78.3	4.6
6116101	Dance schools (including children's & professionals')	7	736	177	34	23	78.3	4.6
GRAND TRAVERSE COUNTY, MI								
61	Educational services	9	2 199	801	206	43	10.1	22.7
611	Educational services	9	2 199	801	206	43	10.1	22.7
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
GRATIOT COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
HILLSDALE COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HOUGHTON COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
INGHAM COUNTY, MI								
61	Educational services	50	14 095	5 281	1 347	293	38.9	3.6
611	Educational services	50	14 095	5 281	1 347	293	38.9	3.6
6114	Business schools, & computer & management training	12	5 543	2 620	764	97	23.7	1.8
61142	Computer training	6	4 246	2 220	661	80	.3	2.3
611420	Computer training	6	4 246	2 220	661	80	.3	2.3
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	21	3 848	1 098	242	123	47.5	3.8
61169	All other schools & instruction	9	D	D	D	b	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
6117	Educational support services	9	D	D	D	b	D	D
61171	Educational support services	9	D	D	D	b	D	D
611710	Educational support services	9	D	D	D	b	D	D
IONIA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ISABELLA COUNTY, MI								
61	Educational services	6	522	147	26	12	13.6	30.1
611	Educational services	6	522	147	26	12	13.6	30.1
JACKSON COUNTY, MI								
61	Educational services	14	2 213	708	156	58	47.8	21.6
611	Educational services	14	2 213	708	156	58	47.8	21.6
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	645	191	49	13	D	67.8
KALAMAZOO COUNTY, MI								
61	Educational services	15	2 612	990	215	78	26.1	6.8
611	Educational services	15	2 612	990	215	78	26.1	6.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
KALKASKA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
KENT COUNTY, MI								
61	Educational services	63	23 311	9 091	1 945	546	29.8	10.1
611	Educational services	63	23 311	9 091	1 945	546	29.8	10.1
6114	Business schools, & computer & management training	13	9 105	4 120	786	124	42.7	1.5
61142	Computer training	8	7 919	3 731	701	112	43.1	—
611420	Computer training	8	7 919	3 731	701	112	43.1	—
6115	Technical & trade schools	10	4 863	1 854	461	114	3.2	25.6
61151	Technical & trade schools	10	4 863	1 854	461	114	3.2	25.6
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	32	D	D	D	e	D	D
61161	Fine arts schools	19	4 292	1 155	316	151	7.0	1.7
611610	Fine arts schools	19	4 292	1 155	316	151	7.0	1.7
6116101	Dance schools (including children's & professionals)	17	D	D	D	c	D	D
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
6117	Educational support services	8	D	D	D	b	D	D
61171	Educational support services	8	D	D	D	b	D	D
611710	Educational support services	8	D	D	D	b	D	D
LAPEER COUNTY, MI								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
LEELANAU COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
LENAWEE COUNTY, MI								
61	Educational services	9	1 282	353	80	38	85.8	.5
611	Educational services	9	1 282	353	80	38	85.8	.5
6116	Other schools & instruction	8	D	D	D	b	D	D
LIVINGSTON COUNTY, MI								
61	Educational services	22	5 516	1 538	178	90	28.9	.9
611	Educational services	22	5 516	1 538	178	90	28.9	.9
6115	Technical & trade schools	3	304	101	29	9	D	16.4
61151	Technical & trade schools	3	304	101	29	9	D	16.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
MACKINAC COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MACOMB COUNTY, MI								
61	Educational services	85	17 914	6 282	1 549	455	28.3	16.7
611	Educational services	85	17 914	6 282	1 549	455	28.3	16.7
6114	Business schools, & computer & management training	13	5 088	1 650	432	112	19.9	28.0
6115	Technical & trade schools	15	D	D	D	b	D	D
61151	Technical & trade schools	15	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	1 000	510	110	31	-	16.7
6116	Other schools & instruction	53	9 157	2 952	752	276	32.9	11.2
61161	Fine arts schools	25	D	D	D	c	D	D
611610	Fine arts schools	25	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	25	D	D	D	c	D	D
61162	Sports & recreation instruction	15	3 366	971	233	76	29.1	13.2
611620	Sports & recreation instruction	15	3 366	971	233	76	29.1	13.2
61169	All other schools & instruction	13	D	D	D	b	D	D
611692	Automobile driving schools	7	D	D	D	b	D	D
MARQUETTE COUNTY, MI								
61	Educational services	5	288	87	13	11	29.5	1.4
611	Educational services	5	288	87	13	11	29.5	1.4
MASON COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
MECOSTA COUNTY, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
MENOMINEE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
MIDLAND COUNTY, MI								
61	Educational services	11	1 055	303	47	31	59.2	21.9
611	Educational services	11	1 055	303	47	31	59.2	21.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	767	196	46	29	74.1	-
MONROE COUNTY, MI								
61	Educational services	7	1 617	212	56	31	72.2	.9
611	Educational services	7	1 617	212	56	31	72.2	.9
6116	Other schools & instruction	5	D	D	D	b	D	D
MONTCALM COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
MUSKEGON COUNTY, MI								
61	Educational services	11	1 909	565	138	58	59.1	25.3
611	Educational services	11	1 909	565	138	58	59.1	25.3
6115	Technical & trade schools	4	1 392	414	92	30	44.0	34.7
61151	Technical & trade schools	4	1 392	414	92	30	44.0	34.7
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OAKLAND COUNTY, MI								
61	Educational services	271	179 806	60 735	12 437	2 464	13.9	9.8
611	Educational services	271	179 806	60 735	12 437	2 464	13.9	9.8
6114	Business schools, & computer & management training	74	88 421	26 160	5 413	828	9.9	13.7
61141	Business & secretarial schools	5	5 857	2 200	421	112	5.2	70.0
611410	Business & secretarial schools	5	5 857	2 200	421	112	5.2	70.0
61142	Computer training	37	39 925	9 597	2 058	267	15.6	17.9
611420	Computer training	37	39 925	9 597	2 058	267	15.6	17.9
61143	Professional & management development training	32	42 639	14 363	2 934	449	5.2	2.0
611430	Professional & management development training	32	42 639	14 363	2 934	449	5.2	2.0
6115	Technical & trade schools	39	23 780	8 300	1 809	387	9.8	9.9
61151	Technical & trade schools	39	23 780	8 300	1 809	387	9.8	9.9
611511	Cosmetology & barber schools	6	1 881	761	135	45	—	3.4
611512	Flight training	3	D	D	D	b	D	D
611519	Other trade & technical schools	25	15 083	5 696	1 285	245	15.1	14.9
6116	Other schools & instruction	132	39 875	12 695	2 764	919	25.6	5.8
61161	Fine arts schools	46	9 720	3 063	730	270	39.2	6.0
611610	Fine arts schools	46	9 720	3 063	730	270	39.2	6.0
6116101	Dance schools (including children's & professionals)	36	D	D	D	c	D	D
6116102	Art, drama, & music schools	10	D	D	D	b	D	D
61162	Sports & recreation instruction	30	7 647	2 440	429	158	46.0	15.4
611620	Sports & recreation instruction	30	7 647	2 440	429	158	46.0	15.4
61163	Language schools	6	4 605	2 193	495	228	—	—
611630	Language schools	6	4 605	2 193	495	228	—	—
61169	All other schools & instruction	50	17 903	4 999	1 110	263	16.1	3.0
611691	Exam preparation & tutoring	12	3 842	1 089	269	84	33.3	2.0
611692	Automobile driving schools	13	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	25	D	D	D	b	D	D
6117	Educational support services	26	27 730	13 580	2 451	330	13.2	2.9
61171	Educational support services	26	27 730	13 580	2 451	330	13.2	2.9
611710	Educational support services	26	27 730	13 580	2 451	330	13.2	2.9
OTSEGO COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
OTTAWA COUNTY, MI								
61	Educational services	14	2 162	703	152	63	58.3	12.8
611	Educational services	14	2 162	703	152	63	58.3	12.8
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
PRESQUE ISLE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
ROSCOMMON COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
SAGINAW COUNTY, MI								
61	Educational services	19	4 090	1 344	317	118	40.3	37.5
611	Educational services	19	4 090	1 344	317	118	40.3	37.5
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
ST. CLAIR COUNTY, MI								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ST. JOSEPH COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
SANILAC COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SHIawassee County, MI								
61	Educational services	2	D	D	D	a	D	D
TUSCOLA County, MI								
61	Educational services	2	D	D	D	a	D	D
VAN BUREN County, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WASHTENAW County, MI								
61	Educational services	64	19 003	6 991	1 661	397	34.3	12.7
611	Educational services	64	19 003	6 991	1 661	397	34.3	12.7
6114	Business schools, & computer & management training	13	D	D	D	b	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
6116	Other schools & instruction	35	8 944	2 954	703	289	33.8	21.2
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	9	1 799	510	92	41	55.8	44.2
611620	Sports & recreation instruction	9	1 799	510	92	41	55.8	44.2
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	c	D	D
611691	Exam preparation & tutoring	4	D	D	D	b	D	D
6117	Educational support services	7	D	D	D	b	D	D
61171	Educational support services	7	D	D	D	b	D	D
611710	Educational support services	7	D	D	D	b	D	D
WAYNE County, MI								
61	Educational services	151	65 539	27 198	6 279	981	23.5	10.4
611	Educational services	151	65 539	27 198	6 279	981	23.5	10.4
6114	Business schools, & computer & management training	38	23 672	12 930	3 103	456	21.4	13.5
61141	Business & secretarial schools	5	5 380	2 049	476	125	37.9	46.4
611410	Business & secretarial schools	5	5 380	2 049	476	125	37.9	46.4
61142	Computer training	19	D	D	D	e	D	D
611420	Computer training	19	D	D	D	e	D	D
61143	Professional & management development training	14	D	D	D	b	D	D
611430	Professional & management development training	14	D	D	D	b	D	D
6115	Technical & trade schools	33	23 243	7 541	1 750	177	13.3	3.6
61151	Technical & trade schools	33	23 243	7 541	1 750	177	13.3	3.6
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611513	Apprenticeship training	3	D	D	D	b	D	D
611519	Other trade & technical schools	16	D	D	D	b	D	D
6116	Other schools & instruction	66	9 984	2 889	607	214	52.3	13.0
61161	Fine arts schools	27	3 407	870	237	98	50.8	10.6
611610	Fine arts schools	27	3 407	870	237	98	50.8	10.6
6116101	Dance schools (including children's & professionals)	24	3 219	849	230	95	51.2	7.9
61169	All other schools & instruction	24	D	D	D	b	D	D
6117	Educational support services	14	8 640	3 838	819	134	23.2	17.0
61171	Educational support services	14	8 640	3 838	819	134	23.2	17.0
611710	Educational support services	14	8 640	3 838	819	134	23.2	17.0
WEXFORD County, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALLEN PARK, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
ALMA, MI								
61	Educational services	2	D	D	D	a	D	D
ALPENA, MI								
61	Educational services	3	204	63	15	16	100.0	-
ALPINE TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
ANN ARBOR, MI								
61	Educational services	33	9 084	2 734	689	243	37.5	16.1
611	Educational services	33	9 084	2 734	689	243	37.5	16.1
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	20	5 755	1 531	425	199	30.8	21.5
61162	Sports & recreation instruction	6	1 289	338	60	21	38.3	61.7
611620	Sports & recreation instruction	6	1 289	338	60	21	38.3	61.7
61169	All other schools & instruction	6	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
AUBURN HILLS, MI								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
BANGOR TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
BATTLE CREEK, MI								
61	Educational services	5	507	132	42	20	42.0	28.4
611	Educational services	5	507	132	42	20	42.0	28.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
BAY CITY, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BEDFORD TOWNSHIP, MI (CALHOUN COUNTY)								
61	Educational services	1	D	D	D	a	D	D
BEDFORD TOWNSHIP, MI (MONROE COUNTY)								
61	Educational services	1	D	D	D	a	D	D
BELLEVILLE, MI								
61	Educational services	1	D	D	D	a	D	D
BERKLEY, MI								
61	Educational services	3	684	182	35	11	-	-
611	Educational services	3	684	182	35	11	-	-

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEVERLY HILLS, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BIG RAPIDS, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BIRMINGHAM, MI								
61	Educational services	11	3 044	1 151	170	46	44.0	3.7
611	Educational services	11	3 044	1 151	170	46	44.0	3.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	2 203	740	101	23	22.7	5.2
61169	All other schools & instruction	4	D	D	D	b	D	D
BLACKMAN TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BLOOMFIELD TOWNSHIP, MI								
61	Educational services	13	3 990	1 763	285	58	34.0	—
611	Educational services	13	3 990	1 763	285	58	34.0	—
6116	Other schools & instruction	6	D	D	D	b	D	D
BLOOMFIELD HILLS, MI								
61	Educational services	6	1 008	392	74	20	75.2	—
611	Educational services	6	1 008	392	74	20	75.2	—
BOYNE CITY, MI								
61	Educational services	1	D	D	D	a	D	D
BRANDON TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
BRIGHTON, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BRIGHTON TOWNSHIP, MI								
61	Educational services	7	1 118	205	39	35	79.8	—
611	Educational services	7	1 118	205	39	35	79.8	—
6116	Other schools & instruction	4	D	D	D	b	D	D
BURTON, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CADILLAC, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CANTON TOWNSHIP, MI								
61	Educational services	11	3 183	1 457	219	49	74.5	8.3
611	Educational services	11	3 183	1 457	219	49	74.5	8.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
CARLETON, MI								
61	Educational services	1	D	D	D	a	D	D
CARO, MI								
61	Educational services	1	D	D	D	a	D	D
CASCADE TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CENTER LINE, MI								
61	Educational services	1	D	D	D	a	D	D
CHESTERFIELD TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
CLAWSON, MI								
61	Educational services	1	D	D	D	a	D	D
CLINTON TOWNSHIP, MI								
61	Educational services	11	1 816	413	101	50	52.0	.3
611	Educational services	11	1 816	413	101	50	52.0	.3
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	4	731	116	28	19	73.1	—
611610	Fine arts schools	4	731	116	28	19	73.1	—
6116101	Dance schools (including children's & professionals)	4	731	116	28	19	73.1	—
COLDWATER, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
COMMERCE TOWNSHIP BALANCE, MI *								
61	Educational services	4	1 718	880	247	47	16.6	—
611	Educational services	4	1 718	880	247	47	16.6	—
DAVISON, MI								
61	Educational services	2	D	D	D	a	D	D
DAVISON TOWNSHIP, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DEARBORN, MI								
61	Educational services	16	19 426	6 410	1 509	99	10.1	2.0
611	Educational services	16	19 426	6 410	1 509	99	10.1	2.0
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611513	Apprenticeship training	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DEARBORN HEIGHTS, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DELHI TOWNSHIP, MI								
61	Educational services	3	342	73	16	7	D	—
611	Educational services	3	342	73	16	7	D	—
DELTA TOWNSHIP, MI								
61	Educational services	6	622	198	32	16	45.0	—
611	Educational services	6	622	198	32	16	45.0	—
DETROIT, MI								
61	Educational services	39	12 389	4 921	1 092	206	18.7	23.2
611	Educational services	39	12 389	4 921	1 092	206	18.7	23.2
6115	Technical & trade schools	9	2 366	1 015	216	46	10.5	10.7
61151	Technical & trade schools	9	2 366	1 015	216	46	10.5	10.7
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	14	2 386	650	86	21	28.3	26.8
61169	All other schools & instruction	10	D	D	D	a	D	D
6117	Educational support services	8	5 273	2 308	555	89	3.5	27.9
61171	Educational support services	8	5 273	2 308	555	89	3.5	27.9
611710	Educational support services	8	5 273	2 308	555	89	3.5	27.9
DE WITT TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
DOWAGIAC, MI								
61	Educational services	1	D	D	D	a	D	D
EAST GRAND RAPIDS, MI								
61	Educational services	1	D	D	D	a	D	D
EAST LANSING, MI								
61	Educational services	6	2 334	962	308	65	18.5	—
611	Educational services	6	2 334	962	308	65	18.5	—
6116	Other schools & instruction	3	D	D	D	b	D	D
EASTPOINTE, MI *								
61	Educational services	3	429	113	35	12	80.4	19.6
611	Educational services	3	429	113	35	12	80.4	19.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
EATON RAPIDS, MI								
61	Educational services	1	D	D	D	a	D	D
EMMETT TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
ESCANABA, MI								
61	Educational services	3	179	50	14	15	100.0	—
FARMINGTON, MI								
61	Educational services	3	322	57	11	6	D	—
611	Educational services	3	322	57	11	6	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FARMINGTON HILLS, MI								
61	Educational services	20	23 240	7 971	1 112	193	7.7	3.9
611	Educational services	20	23 240	7 971	1 112	193	7.7	3.9
6114	Business schools, & computer & management training	6	D	D	D	c	D	D
61143	Professional & management development training	4	D	D	D	c	D	D
611430	Professional & management development training	4	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	5	1 374	623	132	37	29.8	—
611610	Fine arts schools	5	1 374	623	132	37	29.8	—
6116101	Dance schools (including children's & professionals')	4	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	a	D	D
FENTON, MI								
61	Educational services	4	507	225	47	10	92.7	7.3
611	Educational services	4	507	225	47	10	92.7	7.3
FENTON TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
FERNDALE, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FLINT, MI								
61	Educational services	7	1 500	616	137	54	31.5	32.3
611	Educational services	7	1 500	616	137	54	31.5	32.3
6115	Technical & trade schools	3	671	210	52	15	D	—
61151	Technical & trade schools	3	671	210	52	15	D	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
FLINT TOWNSHIP, MI								
61	Educational services	7	1 108	379	72	27	32.1	4.1
611	Educational services	7	1 108	379	72	27	32.1	4.1
6115	Technical & trade schools	3	898	277	47	10	D	—
61151	Technical & trade schools	3	898	277	47	10	D	—
FLUSHING, MI								
61	Educational services	1	D	D	D	a	D	D
FOWLerville, MI								
61	Educational services	1	D	D	D	a	D	D
FRANKENMUTH, MI								
61	Educational services	1	D	D	D	a	D	D
FRANKLIN, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
FRASER, MI								
61	Educational services	5	654	77	24	9	70.5	20.2
611	Educational services	5	654	77	24	9	70.5	20.2
FRENCHTOWN TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GARDEN CITY, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GENOA TOWNSHIP, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
GEORGETOWN TOWNSHIP, MI								
61	Educational services	3	785	281	63	16	82.5	17.5
611	Educational services	3	785	281	63	16	82.5	17.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
GRAND BLANC, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GRAND BLANC TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
GRAND HAVEN, MI								
61	Educational services	1	D	D	D	a	D	D
GRAND LEDGE, MI								
61	Educational services	3	D	D	D	a	D	D
GRAND RAPIDS, MI								
61	Educational services	24	14 270	5 655	1 131	275	32.1	4.3
611	Educational services	24	14 270	5 655	1 131	275	32.1	4.3
6114	Business schools, & computer & management training	8	8 375	3 909	745	109	38.8	1.6
61142	Computer training	5	D	D	D	c	D	D
611420	Computer training	5	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	3 894	940	277	128	30.5	.7
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	b	D	D
GRANDVILLE, MI								
61	Educational services	2	D	D	D	a	D	D
GREEN OAK TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
GREENVILLE, MI								
61	Educational services	1	D	D	D	a	D	D
GROSSE POINTE, MI								
61	Educational services	1	D	D	D	a	D	D
GROSSE POINTE FARMS, MI								
61	Educational services	1	D	D	D	a	D	D
GROSSE POINTE PARK, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GROSSE POINTE WOODS, MI								
61	Educational services	4	351	81	23	5	44.2	50.7
611	Educational services	4	351	81	23	5	44.2	50.7
HAMTRAMCK, MI								
61	Educational services	1	D	D	D	a	D	D
HARPER WOODS, MI								
61	Educational services	1	D	D	D	a	D	D
HARRISON TOWNSHIP, MI								
61	Educational services	3	786	339	69	8	D	28.2
611	Educational services	3	786	339	69	8	D	28.2
HAZEL PARK, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HIGHLAND TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
HIGHLAND PARK, MI								
61	Educational services	1	D	D	D	a	D	D
HILLSDALE, MI								
61	Educational services	1	D	D	D	a	D	D
HOLLAND, MI *								
61	Educational services	1	D	D	D	a	D	D
HOLLAND, MI (OTTAWA COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
HOLLAND TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HOLLY, MI								
61	Educational services	1	D	D	D	a	D	D
HOUGHTON, MI								
61	Educational services	2	D	D	D	a	D	D
HOWELL, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HUDSONVILLE, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
INDEPENDENCE TOWNSHIP, MI								
61	Educational services	4	412	51	10	7	—	86.7
611	Educational services	4	412	51	10	7	—	86.7

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JACKSON, MI								
61	Educational services	8	1 137	374	83	23	43.0	—
611	Educational services	8	1 137	374	83	23	43.0	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
KALAMAZOO, MI								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
KENTWOOD, MI								
61	Educational services	5	1 205	461	111	43	4.6	3.7
611	Educational services	5	1 205	461	111	43	4.6	3.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	b	D	D
KINGSFORD, MI								
61	Educational services	2	D	D	D	a	D	D
LANSING, MI *								
61	Educational services	19	5 078	2 157	562	101	47.9	6.7
611	Educational services	19	5 078	2 157	562	101	47.9	6.7
6115	Technical & trade schools	5	1 666	670	144	27	69.9	—
61151	Technical & trade schools	5	1 666	670	144	27	69.9	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	994	262	66	18	92.0	8.0
LANSING, MI (INGHAM COUNTY PART) *								
61	Educational services	19	5 078	2 157	562	101	47.9	6.7
611	Educational services	19	5 078	2 157	562	101	47.9	6.7
6115	Technical & trade schools	5	1 666	670	144	27	69.9	—
61151	Technical & trade schools	5	1 666	670	144	27	69.9	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	994	262	66	18	92.0	8.0
LAPEER, MI								
61	Educational services	1	D	D	D	a	D	D
LATHRUP VILLAGE, MI								
61	Educational services	3	421	99	18	7	D	7.6
611	Educational services	3	421	99	18	7	D	7.6
LEONI TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
LINCOLN TOWNSHIP, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
LINCOLN PARK, MI								
61	Educational services	1	D	D	D	a	D	D
LINDEN, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LIVONIA, MI								
61	Educational services	20	13 129	8 381	2 119	252	19.3	.2
611	Educational services	20	13 129	8 381	2 119	252	19.3	.2
6114	Business schools, & computer & management training	6	10 047	7 437	1 925	200	3.9	—
61142	Computer training	5	D	D	D	c	D	D
611420	Computer training	5	D	D	D	D	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	2 010	666	142	36	87.4	1.2
61169	All other schools & instruction	4	D	D	D	b	D	D
LUDINGTON, MI								
61	Educational services	1	D	D	D	a	D	D
MACOMB TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
MADISON HEIGHTS, MI								
61	Educational services	6	9 316	3 917	746	136	.7	43.7
611	Educational services	6	9 316	3 917	746	136	.7	43.7
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
MARINE CITY, MI								
61	Educational services	1	D	D	D	a	D	D
MARQUETTE, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
MARSHALL, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
MASON, MI								
61	Educational services	1	D	D	D	a	D	D
MERIDIAN TOWNSHIP, MI								
61	Educational services	12	2 017	519	106	29	89.6	8.1
611	Educational services	12	2 017	519	106	29	89.6	8.1
6116	Other schools & instruction	6	D	D	D	a	D	D
MIDLAND, MI *								
61	Educational services	8	859	243	37	26	49.9	26.9
611	Educational services	8	859	243	37	26	49.9	26.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
MIDLAND, MI (MIDLAND COUNTY PART) *								
61	Educational services	8	859	243	37	26	49.9	26.9
611	Educational services	8	859	243	37	26	49.9	26.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
MILAN, MI *								
61	Educational services	2	D	D	D	a	D	D
MILAN, MI (WASHTENAW COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MILFORD, MI								
61	Educational services	1	D	D	D	a	D	D
MONROE, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
MONROE TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MOUNT CLEMENS, MI								
61	Educational services	4	915	332	79	18	7.5	33.4
611	Educational services	4	915	332	79	18	7.5	33.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
MOUNT MORRIS TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MOUNT PLEASANT, MI								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
MUNDY TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MUSKEGON, MI								
61	Educational services	3	D	D	D	a	D	D
NILES, MI *								
61	Educational services	1	D	D	D	a	D	D
NILES, MI (BERRIEN COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
NILES TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
NORTHVILLE, MI *								
61	Educational services	2	D	D	D	a	D	D
NORTHVILLE, MI (OAKLAND COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
NORTHVILLE, MI (WAYNE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
NORTHVILLE TOWNSHIP, MI								
61	Educational services	3	447	220	42	5	—	33.3
611	Educational services	3	447	220	42	5	—	33.3

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTON SHORES, MI								
61	Educational services	3	1 184	331	83	33	59.2	40.8
611	Educational services	3	1 184	331	83	33	59.2	40.8
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NOVI, MI								
61	Educational services	5	1 247	214	60	16	54.5	—
611	Educational services	5	1 247	214	60	16	54.5	—
6116	Other schools & instruction	4	D	D	D	a	D	D
OAKLAND TOWNSHIP, MI								
61	Educational services	3	272	88	18	5	100.0	—
611	Educational services	3	272	88	18	5	100.0	—
OAK PARK, MI								
61	Educational services	6	1 545	646	167	41	17.0	40.8
611	Educational services	6	1 545	646	167	41	17.0	40.8
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
ORION TOWNSHIP BALANCE, MI *								
61	Educational services	2	D	D	D	a	D	D
OSHTEMO TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
OXFORD TOWNSHIP BALANCE, MI *								
61	Educational services	1	D	D	D	a	D	D
OXFORD, MI *								
61	Educational services	1	D	D	D	a	D	D
PARK TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
PETOSKEY, MI								
61	Educational services	2	D	D	D	a	D	D
PITTSFIELD TOWNSHIP, MI								
61	Educational services	5	1 285	405	67	39	100.0	—
611	Educational services	5	1 285	405	67	39	100.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
PLAINFIELD TOWNSHIP, MI								
61	Educational services	6	1 505	526	124	37	1.9	30.7
611	Educational services	6	1 505	526	124	37	1.9	30.7
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
PLAINWELL, MI								
61	Educational services	1	D	D	D	a	D	D
PLEASANT RIDGE, MI								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PLYMOUTH, MI								
61	Educational services	6	2 041	665	149	39	93.3	—
611	Educational services	6	2 041	665	149	39	93.3	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
PLYMOUTH TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
PONTIAC, MI								
61	Educational services	3	D	D	D	a	D	D
PORTAGE, MI								
61	Educational services	5	1 213	411	90	27	9.9	1.3
611	Educational services	5	1 213	411	90	27	9.9	1.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PORT HURON, MI								
61	Educational services	6	1 279	134	35	19	9.7	1.6
611	Educational services	6	1 279	134	35	19	9.7	1.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
REDFORD TOWNSHIP, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
RICHMOND, MI								
61	Educational services	1	D	D	D	a	D	D
RIVERVIEW, MI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
ROCHESTER, MI								
61	Educational services	6	2 067	724	141	58	45.4	—
611	Educational services	6	2 067	724	141	58	45.4	—
6116	Other schools & instruction	6	2 067	724	141	58	45.4	—
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
ROCHESTER HILLS, MI								
61	Educational services	12	5 109	1 175	248	73	25.4	.7
611	Educational services	12	5 109	1 175	248	73	25.4	.7
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	6	3 663	689	168	56	7.9	.9
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
ROCKFORD, MI								
61	Educational services	1	D	D	D	a	D	D
ROMEO, MI *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ROMULUS, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ROOSEVELT PARK, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ROSEVILLE, MI								
61	Educational services	6	2 178	989	235	89	3.3	62.8
611	Educational services	6	2 178	989	235	89	3.3	62.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
ROYAL OAK, MI								
61	Educational services	13	4 036	1 791	414	104	11.7	.8
611	Educational services	13	4 036	1 791	414	104	11.7	.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	2 867	1 304	266	83	13.6	—
61169	All other schools & instruction	3	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
SAGINAW, MI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
SAGINAW TOWNSHIP, MI								
61	Educational services	9	1 507	555	115	50	51.6	—
611	Educational services	9	1 507	555	115	50	51.6	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ST. CLAIR SHORES, MI								
61	Educational services	9	2 955	887	213	80	29.9	—
611	Educational services	9	2 955	887	213	80	29.9	—
6115	Technical & trade schools	4	917	387	51	11	77.6	—
61151	Technical & trade schools	4	917	387	51	11	77.6	—
ST. JOHNS, MI								
61	Educational services	1	D	D	D	a	D	D
ST. JOSEPH, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SALINE, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SCIO TOWNSHIP, MI								
61	Educational services	5	3 319	1 310	287	45	7.0	—
611	Educational services	5	3 319	1 310	287	45	7.0	—
6116	Other schools & instruction	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
SHELBY TOWNSHIP, MI								
61	Educational services	10	3 442	1 441	372	74	24.8	—
611	Educational services	10	3 442	1 441	372	74	24.8	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	4	1 055	227	62	19	27.2	—
611610	Fine arts schools	4	1 055	227	62	19	27.2	—
6116101	Dance schools (including children's & professionals')	4	1 055	227	62	19	27.2	—
SOUTHFIELD, MI								
61	Educational services	37	56 714	20 681	4 092	595	7.3	15.2
611	Educational services	37	56 714	20 681	4 092	595	7.3	15.2
6114	Business schools, & computer & management training	18	23 668	6 776	1 605	156	6.3	29.4
61142	Computer training	10	16 475	3 981	861	98	8.1	42.0
611420	Computer training	10	16 475	3 981	861	98	8.1	42.0
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	6	10 190	3 393	792	133	—	16.2
61151	Technical & trade schools	6	10 190	3 393	792	133	—	16.2
611519	Other trade & technical schools	6	10 190	3 393	792	133	—	16.2
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
6117	Educational support services	5	D	D	D	c	D	D
61171	Educational support services	5	D	D	D	c	D	D
611710	Educational support services	5	D	D	D	c	D	D
SOUTHGATE, MI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
SOUTH LYON, MI								
61	Educational services	2	D	D	D	a	D	D
SPRINGFIELD, MI								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
SPRINGFIELD TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
SPRING LAKE, MI								
61	Educational services	1	D	D	D	a	D	D
STERLING HEIGHTS, MI								
61	Educational services	11	1 639	654	163	54	33.4	11.8
611	Educational services	11	1 639	654	163	54	33.4	11.8
6116	Other schools & instruction	9	D	D	D	b	D	D
61161	Fine arts schools	6	976	271	68	39	7.9	—
611610	Fine arts schools	6	976	271	68	39	7.9	—
6116101	Dance schools (including children's & professionals')	6	976	271	68	39	7.9	—
SUMMIT TOWNSHIP, MI								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
SWARTZ CREEK, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
TAYLOR, MI								
61	Educational services	7	2 942	1 426	334	87	9.8	7.2
611	Educational services	7	2 942	1 426	334	87	9.8	7.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
TECUMSEH, MI								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
THOMAS TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
THREE RIVERS, MI								
61	Educational services	1	D	D	D	a	D	D
TRAVERSE CITY, MI *								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
TRAVERSE CITY, MI (GRAND TRAVERSE COUNTY PART) *								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
TRENTON, MI								
61	Educational services	2	D	D	D	a	D	D
TROY, MI								
61	Educational services	35	28 075	8 672	2 239	415	9.6	5.3
611	Educational services	35	28 075	8 672	2 239	415	9.6	5.3
6114	Business schools, & computer & management training	15	21 500	6 320	1 641	270	3.4	4.5
61142	Computer training	6	3 987	890	190	20	13.6	4.5
611420	Computer training	6	3 987	890	190	20	13.6	4.5
61143	Professional & management development training	9	17 513	5 430	1 451	250	1.0	4.6
611430	Professional & management development training	9	17 513	5 430	1 451	250	1.0	4.6
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
6116	Other schools & instruction	14	4 538	1 409	356	104	23.4	9.1
61161	Fine arts schools	6	840	286	79	28	—	36.1
611610	Fine arts schools	6	840	286	79	28	—	36.1
61169	All other schools & instruction	4	2 405	624	156	40	37.2	—
UTICA, MI								
61	Educational services	3	196	29	5	2	100.0	—
VAN BUREN TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
VIENNA TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
WALKER, MI								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WALLED LAKE, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WARREN, MI								
61	Educational services	13	2 375	882	232	45	16.1	18.7
611	Educational services	13	2 375	882	232	45	16.1	18.7
6115	Technical & trade schools	3	531	266	76	10	—	—
61151	Technical & trade schools	3	531	266	76	10	—	—
6116	Other schools & instruction	7	D	D	D	b	D	D
WASHINGTON TOWNSHIP BALANCE, MI *								
61	Educational services	1	D	D	D	a	D	D
WATERFORD TOWNSHIP, MI								
61	Educational services	10	7 340	2 120	486	117	6.4	.8
611	Educational services	10	7 340	2 120	486	117	6.4	.8
6115	Technical & trade schools	4	D	D	D	c	D	D
61151	Technical & trade schools	4	D	D	D	c	D	D
611512	Flight training	1	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
WAYNE, MI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WEST BLOOMFIELD TOWNSHIP, MI								
61	Educational services	19	5 105	1 477	328	127	15.8	8.1
611	Educational services	19	5 105	1 477	328	127	15.8	8.1
6116	Other schools & instruction	13	2 755	862	220	104	26.7	15.0
61161	Fine arts schools	4	734	143	36	18	34.9	—
611610	Fine arts schools	4	734	143	36	18	34.9	—
61169	All other schools & instruction	6	1 699	620	137	47	9.2	24.2
WESTLAND, MI								
61	Educational services	8	2 486	777	182	75	45.2	—
611	Educational services	8	2 486	777	182	75	45.2	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	1 407	423	118	49	28.4	—
WHITEHALL, MI								
61	Educational services	1	D	D	D	a	D	D
WHITE LAKE TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
WILLIAMSTON, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WIXOM, MI								
61	Educational services	5	2 178	1 034	154	18	35.0	1.0
611	Educational services	5	2 178	1 034	154	18	35.0	1.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
WYANDOTTE, MI								
61	Educational services	3	197	40	10	6	100.0	—

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							From administrative records ¹	Estimated ²
WYOMING, MI								
61	Educational services	8	2 812	1 224	273	62	27.7	6.5
611	Educational services	8	2 812	1 224	273	62	27.7	6.5
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
YPSILANTI, MI								
61	Educational services	6	2 234	1 028	178	40	47.3	42.3
611	Educational services	6	2 234	1 028	178	40	47.3	42.3
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
YPSILANTI TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
ZEELAND, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ALLEGAN COUNTY, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BALANCE OF ANTRIM COUNTY, MI								
61	Educational services	3	309	41	11	9	87.4	12.6
611	Educational services	3	309	41	11	9	87.4	12.6
BALANCE OF BARRY COUNTY, MI								
61	Educational services	5	1 243	232	59	17	72.5	27.5
611	Educational services	5	1 243	232	59	17	72.5	27.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF BAY COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BENZIE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BERRIEN COUNTY, MI								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
BALANCE OF BRANCH COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF CHEBOYGAN COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF CHIPPEWA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CLINTON COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF EATON COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF EMMET COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GRAND TRAVERSE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HILLSDALE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF INGHAM COUNTY, MI								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
BALANCE OF IONIA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ISABELLA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF KALAMAZOO COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF KALKASKA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF KENT COUNTY, MI								
61	Educational services	9	1 702	650	157	53	62.6	1.6
611	Educational services	9	1 702	650	157	53	62.6	1.6
BALANCE OF LAPEER COUNTY, MI								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BALANCE OF LEELANAU COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LENAWEE COUNTY, MI								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
BALANCE OF LIVINGSTON COUNTY, MI								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF MACKINAC COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF MARQUETTE COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF MASON COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MENOMINEE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF MIDLAND COUNTY, MI								
61	Educational services	3	196	60	10	5	100.0	—
BALANCE OF MONROE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MUSKEGON COUNTY, MI								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF OAKLAND COUNTY, MI								
61	Educational services	11	8 695	2 935	728	210	43.9	8.5
611	Educational services	11	8 695	2 935	728	210	43.9	8.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	c	D	D
61163	Language schools	2	D	D	D	c	D	D
611630	Language schools	2	D	D	D	c	D	D
BALANCE OF OTSEGO COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF OTTAWA COUNTY, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF PRESQUE ISLE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ROSCOMMON COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF SAGINAW COUNTY, MI								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF ST. CLAIR COUNTY, MI								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
BALANCE OF SANILAC COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SHIAWASSEE COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF TUSCOLA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF VAN BUREN COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF WASHTENAW COUNTY, MI								
61	Educational services	9	D	D	D	a	D	D
611	Educational services	9	D	D	D	a	D	D
BALANCE OF WEXFORD COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MICHIGAN

Clare is in Clare and Isabella Counties.

Commerce township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Commerce township balance contains all of Commerce township except the incorporated place of Wolverine Lake.

Eastpointe name was changed from East Detroit in July 1992.

Grosse Pointe Shores is in Macomb and Wayne Counties.

Holland is in Allegan and Ottawa Counties.

Lake Orion. See “Orion township balance.”

Lansing is in Eaton and Ingham Counties.

Midland is in Bay and Midland Counties.

Milan is in Monroe and Washtenaw Counties.

Niles is in Berrien and Cass Counties.

Northville is in Oakland and Wayne Counties.

Orion township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Orion township balance contains all of Orion township except the incorporated place of Lake Orion.

Oxford. See “Oxford township balance.”

Oxford township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Oxford township balance contains all of Oxford township except the incorporated place of Oxford.

Romeo. See “Washington township balance.”

South Haven is in Allegan and Van Buren Counties.

Traverse City is in Grand Traverse and Leelanau Counties.

Washington township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Washington township balance contains all of Washington township except the incorporated place of Romeo.

Wolverine Lake. See “Commerce township balance.”

Appendix E. Metropolitan Areas

MICHIGAN

Ann Arbor, MI PMSA

Lenawee County, MI
Livingston County, MI
Washtenaw County, MI

Benton Harbor, MI MSA

Berrien County, MI

Detroit, MI PMSA

Lapeer County, MI
Macomb County, MI
Monroe County, MI
Oakland County, MI
St. Clair County, MI
Wayne County, MI

Detroit—Ann Arbor—Flint, MI CMSA

Ann Arbor, MI PMSA
Lenawee County, MI
Livingston County, MI
Washtenaw County, MI

Detroit, MI PMSA
Lapeer County, MI
Macomb County, MI
Monroe County, MI
Oakland County, MI
St. Clair County, MI
Wayne County, MI

Detroit—Ann Arbor—Flint, MI CMSA—Con.

Flint, MI PMSA
Genesee County, MI

Flint, MI PMSA

Genesee County, MI

Grand Rapids—Muskegon—Holland, MI MSA

Allegan County, MI
Kent County, MI
Muskegon County, MI
Ottawa County, MI

Jackson, MI MSA

Jackson County, MI

Kalamazoo—Battle Creek, MI MSA

Calhoun County, MI
Kalamazoo County, MI
Van Buren County, MI

Lansing—East Lansing, MI MSA

Clinton County, MI
Eaton County, MI
Ingham County, MI

Saginaw—Bay City—Midland, MI MSA

Bay County, MI
Midland County, MI
Saginaw County, MI

Minnesota

1997

Issued August 1999

EC97S61A-MN

1997 Economic Census

Educational Services

Geographic Area Series



U S C E N S U S B U R E A U

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Minnesota 1997

Issued August 1999

EC97S61A-MN

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MINNESOTA								
61	Educational services	659	286 957	94 544	20 958	4 844	25.9	11.0
611	Educational services	659	286 957	94 544	20 958	4 844	25.9	11.0
6114	Business schools, & computer & management training	165	117 539	43 175	9 530	1 293	25.6	8.6
61141	Business & secretarial schools	9	21 210	8 923	2 088	430	7.5	—
611410	Business & secretarial schools	9	21 210	8 923	2 088	430	7.5	—
61142	Computer training	62	53 764	19 511	4 405	449	20.9	14.7
611420	Computer training	62	53 764	19 511	4 405	449	20.9	14.7
61143	Professional & management development training	94	42 565	14 741	3 037	414	40.5	5.1
611430	Professional & management development training	94	42 565	14 741	3 037	414	40.5	5.1
6115	Technical & trade schools	74	59 187	18 053	4 044	962	14.7	13.6
61151	Technical & trade schools	74	59 187	18 053	4 044	962	14.7	13.6
611511	Cosmetology & barber schools	19	5 595	1 872	490	115	16.2	8.8
611512	Flight training	17	13 970	4 307	1 027	251	18.9	29.3
611513	Apprenticeship training	10	1 065	251	59	22	55.6	44.4
611519	Other trade & technical schools	28	38 557	11 623	2 468	574	11.9	7.8
6116	Other schools & instruction	360	90 067	27 255	5 941	2 384	32.6	12.7
61161	Fine arts schools	115	28 304	7 025	1 701	772	31.7	5.0
611610	Fine arts schools	115	28 304	7 025	1 701	772	31.7	5.0
6116101	Dance schools (including children's & professionals)	90	17 164	4 620	1 171	654	38.9	2.7
6116102	Art, drama, & music schools	25	11 140	2 405	530	118	20.6	8.6
61162	Sports & recreation instruction	104	24 589	6 775	1 350	702	31.2	28.4
611620	Sports & recreation instruction	104	24 589	6 775	1 350	702	31.2	28.4
61163	Language schools	9	3 397	1 144	242	90	15.0	1.5
611630	Language schools	9	3 397	1 144	242	90	15.0	1.5
61169	All other schools & instruction	132	33 777	12 311	2 648	820	36.1	8.8
611691	Exam preparation & tutoring	24	6 084	1 970	426	197	40.4	3.4
611692	Automobile driving schools	56	8 192	3 068	655	299	55.2	18.8
611699	All other miscellaneous schools & instruction	52	19 501	7 273	1 567	324	26.8	6.2
6117	Educational support services	60	20 164	6 061	1 443	205	30.2	10.0
61171	Educational support services	60	20 164	6 061	1 443	205	30.2	10.0
611710	Educational support services	60	20 164	6 061	1 443	205	30.2	10.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MINNESOTA									
61	Educational services	169	96 585	92 609	22 118	4 935	1 220	24.9	11.5
611	Educational services	169	96 585	92 609	22 118	4 935	1 220	24.9	11.5
6114	Business schools, & computer & management training ..	12	9 431	9 436	3 161	772	105	5.2	4.4
61141	Business & secretarial schools	1	D	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	D	b	D	D
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
61143	Professional & management development training	10	D	D	D	D	b	D	D
611430	Professional & management development training ..	10	D	D	D	D	b	D	D
6115	Technical & trade schools	23	33 423	32 298	4 715	1 104	194	11.4	12.9
61151	Technical & trade schools	23	33 423	32 298	4 715	1 104	194	11.4	12.9
611512	Flight training	4	348	311	104	27	7	7.8	48.0
611513	Apprenticeship training	8	4 005	3 582	1 042	253	73	68.3	21.5
611519	Other trade & technical schools	11	29 070	28 405	3 569	824	114	3.6	11.3
6116	Other schools & instruction	115	33 061	31 245	11 277	2 442	710	23.8	13.6
61161	Fine arts schools	27	5 667	5 541	1 718	420	196	46.6	4.3
611610	Fine arts schools	27	5 667	5 541	1 718	420	196	46.6	4.3
6116101	Dance schools (including children's & professionals)	9	1 617	1 649	378	89	62	8.1	1.9
6116102	Art, drama, & music schools	18	4 050	3 892	1 340	331	134	61.9	5.2
61162	Sports & recreation instruction	33	4 246	4 208	1 310	279	124	31.7	43.0
611620	Sports & recreation instruction	33	4 246	4 208	1 310	279	124	31.7	43.0
61163	Language schools	3	D	D	D	D	a	D	D
611630	Language schools	3	D	D	D	D	a	D	D
61169	All other schools & instruction	52	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	8	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	44	20 209	18 874	7 143	1 549	336	18.9	7.3
6117	Educational support services	19	20 670	19 630	2 965	617	211	57.5	8.8
61171	Educational support services	19	20 670	19 630	2 965	617	211	57.5	8.8
611710	Educational support services	19	20 670	19 630	2 965	617	211	57.5	8.8

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DULUTH-SUPERIOR, MN-WI MSA								
61	Educational services	22	7 092	1 928	499	155	20.8	4.3
611	Educational services	22	7 092	1 928	499	155	20.8	4.3
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	17	6 325	1 805	472	145	15.6	3.9
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
FARGO-MOORHEAD, ND-MN MSA								
61	Educational services	18	4 099	1 476	285	88	26.9	38.2
611	Educational services	18	4 099	1 476	285	88	26.9	38.2
6115	Technical & trade schools	5	817	305	80	28	36.1	—
61151	Technical & trade schools	5	817	305	80	28	36.1	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
GRAND FORKS, ND-MN MSA								
61	Educational services	6	1 678	671	147	31	40.5	20.7
611	Educational services	6	1 678	671	147	31	40.5	20.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LA CROSSE, WI-MN MSA								
61	Educational services	10	2 593	669	143	46	11.1	-
611	Educational services	10	2 593	669	143	46	11.1	-
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MINNEAPOLIS-ST. PAUL, MN-WI MSA								
61	Educational services	538	256 539	85 852	19 020	4 056	25.2	11.9
611	Educational services	538	256 539	85 852	19 020	4 056	25.2	11.9
6114	Business schools, & computer & management training	153	113 524	42 294	9 332	1 261	25.7	8.8
61141	Business & secretarial schools	9	21 210	8 923	2 088	430	7.5	-
611410	Business & secretarial schools	9	21 210	8 923	2 088	430	7.5	-
61142	Computer training	56	53 245	19 315	4 367	441	20.4	14.8
611420	Computer training	56	53 245	19 315	4 367	441	20.4	14.8
61143	Professional & management development training	88	39 069	14 056	2 877	390	42.8	5.5
611430	Professional & management development training	88	39 069	14 056	2 877	390	42.8	5.5
6115	Technical & trade schools	54	53 750	16 674	3 738	875	14.5	14.9
61151	Technical & trade schools	54	53 750	16 674	3 738	875	14.5	14.9
611511	Cosmetology & barber schools	13	D	D	D	b	D	D
611512	Flight training	13	D	D	D	c	D	D
611519	Other trade & technical schools	24	38 622	11 618	2 484	582	11.1	8.7
6116	Other schools & instruction	276	70 930	21 434	4 670	1 739	31.0	14.8
61161	Fine arts schools	89	24 111	5 746	1 412	502	30.3	5.0
611610	Fine arts schools	89	24 111	5 746	1 412	502	30.3	5.0
6116101	Dance schools (including children's & professionals)	70	D	D	D	e	D	D
6116102	Art, drama, & music schools	19	D	D	D	c	D	D
61162	Sports & recreation instruction	87	18 557	5 711	1 138	569	26.0	37.1
611620	Sports & recreation instruction	87	18 557	5 711	1 138	569	26.0	37.1
61163	Language schools	9	3 397	1 144	242	90	15.0	1.5
611630	Language schools	9	3 397	1 144	242	90	15.0	1.5
61169	All other schools & instruction	91	24 865	8 833	1 878	578	37.6	9.3
611691	Exam preparation & tutoring	17	5 164	1 673	371	166	36.4	4.0
611692	Automobile driving schools	30	3 704	1 171	233	155	62.1	25.1
611699	All other miscellaneous schools & instruction	44	15 997	5 989	1 274	257	32.3	7.3
6117	Educational support services	55	18 335	5 450	1 280	181	31.4	11.0
61171	Educational support services	55	18 335	5 450	1 280	181	31.4	11.0
611710	Educational support services	55	18 335	5 450	1 280	181	31.4	11.0
ROCHESTER, MN MSA								
61	Educational services	22	2 989	970	201	103	63.2	1.6
611	Educational services	22	2 989	970	201	103	63.2	1.6
6116	Other schools & instruction	18	2 640	778	159	99	65.4	1.8
61161	Fine arts schools	7	766	277	56	41	8.5	6.3
611610	Fine arts schools	7	766	277	56	41	8.5	6.3
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61169	All other schools & instruction	7	1 375	396	81	29	84.5	-
ST. CLOUD, MN MSA								
61	Educational services	13	5 234	1 285	287	108	16.7	11.9
611	Educational services	13	5 234	1 285	287	108	16.7	11.9
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
AREA OUTSIDE MINNESOTA METROPOLITAN AREAS								
61	Educational services	68	16 325	4 729	1 006	436	36.5	3.0
611	Educational services	68	16 325	4 729	1 006	436	36.5	3.0
6115	Technical & trade schools	12	4 557	1 162	278	80	17.3	5.3
61151	Technical & trade schools	12	4 557	1 162	278	80	17.3	5.3
611511	Cosmetology & barber schools	3	351	104	23	8	100.0	-
611512	Flight training	3	D	D	D	b	D	D
6116	Other schools & instruction	44	D	D	D	e	D	D
61161	Fine arts schools	16	2 878	888	215	192	39.7	1.7
611610	Fine arts schools	16	2 878	888	215	192	39.7	1.7
6116101	Dance schools (including children's & professionals)	13	2 707	847	210	188	37.7	-
61162	Sports & recreation instruction	8	D	D	D	b	D	D
611620	Sports & recreation instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	20	D	D	D	b	D	D
611692	Automobile driving schools	15	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DULUTH–SUPERIOR, MN–WI MSA									
61	Educational services	10	3 620	3 068	1 705	365	67	3.7	8.5
611	Educational services	10	3 620	3 068	1 705	365	67	3.7	8.5
6116	Other schools & instruction	6	3 364	2 839	1 578	334	58	–	6.6
61169	All other schools & instruction	3	D	D	D	D	b	D	D
FARGO–MOORHEAD, ND–MN MSA									
61	Educational services	5	616	699	401	106	50	15.6	7.5
611	Educational services	5	616	699	401	106	50	15.6	7.5
GRAND FORKS, ND–MN MSA									
61	Educational services	6	D	D	D	D	c	D	D
611	Educational services	6	D	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D
611512	Flight training	2	D	D	D	D	b	D	D
LA CROSSE, WI–MN MSA									
61	Educational services	1	D	D	D	D	a	D	D
MINNEAPOLIS–ST. PAUL, MN–WI MSA									
61	Educational services	116	74 828	72 563	16 494	3 713	785	18.8	12.1
611	Educational services	116	74 828	72 563	16 494	3 713	785	18.8	12.1
6114	Business schools, & computer & management training ..	9	D	D	D	D	c	D	D
61143	Professional & management development training	8	D	D	D	D	b	D	D
611430	Professional & management development training ..	8	D	D	D	D	b	D	D
6115	Technical & trade schools	17	32 455	31 382	4 483	1 042	181	9.9	13.0
61151	Technical & trade schools	17	32 455	31 382	4 483	1 042	181	9.9	13.0
611513	Apprenticeship training	7	D	D	D	D	b	D	D
611519	Other trade & technical schools	9	D	D	D	D	c	D	D
6116	Other schools & instruction	76	22 109	20 900	7 603	1 632	458	29.4	12.2
61161	Fine arts schools	18	4 524	4 459	1 334	317	121	44.4	4.3
611610	Fine arts schools	18	4 524	4 459	1 334	317	121	44.4	4.3
6116101	Dance schools (including children's & professionals')	7	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	11	D	D	D	D	b	D	D
61162	Sports & recreation instruction	18	2 327	2 304	820	166	54	47.5	40.4
611620	Sports & recreation instruction	18	2 327	2 304	820	166	54	47.5	40.4
61169	All other schools & instruction	37	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	30	D	D	D	D	c	D	D
6117	Educational support services	14	D	D	D	D	b	D	D
61171	Educational support services	14	D	D	D	D	b	D	D
611710	Educational support services	14	D	D	D	D	b	D	D
ROCHESTER, MN MSA									
61	Educational services	5	1 147	1 136	323	68	40	23.1	24.1
611	Educational services	5	1 147	1 136	323	68	40	23.1	24.1
6116	Other schools & instruction	5	1 147	1 136	323	68	40	23.1	24.1
ST. CLOUD, MN MSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	D	b	D	D
AREA OUTSIDE MINNESOTA METROPOLITAN AREAS									
61	Educational services	34	D	D	D	D	e	D	D
611	Educational services	34	D	D	D	D	e	D	D
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	26	D	D	D	D	c	D	D
61169	All other schools & instruction	11	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AITKIN COUNTY, MN								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
ANOKA COUNTY, MN								
61	Educational services	26	5 595	1 112	260	122	31.0	41.2
611	Educational services	26	5 595	1 112	260	122	31.0	41.2
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	20	3 928	677	167	86	26.9	58.7
61161	Fine arts schools	7	724	113	29	24	17.1	14.4
611610	Fine arts schools	7	724	113	29	24	17.1	14.4
6116101	Dance schools (including children's & professionals')	7	724	113	29	24	17.1	14.4
61162	Sports & recreation instruction	8	2 674	302	79	33	15.1	82.3
611620	Sports & recreation instruction	8	2 674	302	79	33	15.1	82.3
BELTRAMI COUNTY, MN								
61	Educational services	5	712	163	25	6	86.1	-
611	Educational services	5	712	163	25	6	86.1	-
BLUE EARTH COUNTY, MN								
61	Educational services	8	4 218	1 093	270	106	11.2	.8
611	Educational services	8	4 218	1 093	270	106	11.2	.8
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
BROWN COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
CARLTON COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
CARVER COUNTY, MN								
61	Educational services	11	7 049	995	208	32	4.1	1.5
611	Educational services	11	7 049	995	208	32	4.1	1.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	1	D	D	D	a	D	D
CASS COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
CHISAGO COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
CLAY COUNTY, MN								
61	Educational services	5	286	46	12	21	100.0	-
611	Educational services	5	286	46	12	21	100.0	-
CROW WING COUNTY, MN								
61	Educational services	4	2 491	816	173	145	39.8	-
611	Educational services	4	2 491	816	173	145	39.8	-
6116	Other schools & instruction	3	D	D	D	c	D	D
61161	Fine arts schools	1	D	D	D	c	D	D
611610	Fine arts schools	1	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	1	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAKOTA COUNTY, MN								
61	Educational services	62	19 986	6 612	1 398	305	21.0	5.7
611	Educational services	62	19 986	6 612	1 398	305	21.0	5.7
6114	Business schools, & computer & management training	15	9 232	2 464	404	38	13.8	1.5
61142	Computer training	6	5 132	1 346	197	17	11.7	—
611420	Computer training	6	5 132	1 346	197	17	11.7	—
61143	Professional & management development training	9	4 100	1 118	207	21	16.3	3.5
611430	Professional & management development training	9	4 100	1 118	207	21	16.3	3.5
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	33	7 941	2 955	717	189	24.9	6.7
61161	Fine arts schools	11	1 787	496	144	63	30.3	18.5
611610	Fine arts schools	11	1 787	496	144	63	30.3	18.5
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61162	Sports & recreation instruction	6	1 785	759	156	74	40.8	5.5
611620	Sports & recreation instruction	6	1 785	759	156	74	40.8	5.5
61169	All other schools & instruction	15	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	b	D	D
DODGE COUNTY, MN								
61	Educational services	4	128	67	12	9	100.0	—
DOUGLAS COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
FARIBAUT COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
FREEBORN COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
GOODHUE COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
HENNEPIN COUNTY, MN								
61	Educational services	307	185 370	64 997	14 505	2 905	24.1	11.0
611	Educational services	307	185 370	64 997	14 505	2 905	24.1	11.0
6114	Business schools, & computer & management training	101	93 597	35 439	7 990	1 039	25.3	10.2
61141	Business & secretarial schools	8	D	D	D	e	D	D
611410	Business & secretarial schools	8	D	D	D	e	D	D
61142	Computer training	37	45 547	17 015	3 967	385	20.1	16.8
611420	Computer training	37	45 547	17 015	3 967	385	20.1	16.8
61143	Professional & management development training	56	D	D	D	e	D	D
611430	Professional & management development training	56	D	D	D	e	D	D
6115	Technical & trade schools	27	31 982	11 876	2 636	636	13.7	9.3
61151	Technical & trade schools	27	31 982	11 876	2 636	636	13.7	9.3
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611512	Flight training	7	2 934	2 071	517	120	18.3	.3
611519	Other trade & technical schools	14	26 833	8 974	1 894	477	13.0	11.1
6116	Other schools & instruction	143	44 986	13 760	2 951	1 105	26.7	14.2
61161	Fine arts schools	40	16 450	3 946	950	296	17.6	4.7
611610	Fine arts schools	40	16 450	3 946	950	296	17.6	4.7
6116101	Dance schools (including children's & professionals)	26	6 727	1 851	479	204	22.0	5.3
6116102	Art, drama, & music schools	14	9 723	2 095	471	92	14.6	4.2
61162	Sports & recreation instruction	53	10 853	3 450	690	354	17.3	38.7
611620	Sports & recreation instruction	53	10 853	3 450	690	354	17.3	38.7
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	46	D	D	D	e	D	D
611691	Exam preparation & tutoring	10	D	D	D	c	D	D
611692	Automobile driving schools	7	1 369	376	94	63	86.1	13.9
611699	All other miscellaneous schools & instruction	29	11 240	4 134	813	196	35.5	9.7
6117	Educational support services	36	14 805	3 922	928	125	31.5	10.0
61171	Educational support services	36	14 805	3 922	928	125	31.5	10.0
611710	Educational support services	36	14 805	3 922	928	125	31.5	10.0
HUBBARD COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ISANTI COUNTY, MN								
61	Educational services	3	201	36	6	10	80.1	19.9
ITASCA COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
KANABEC COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
KANDIYOHI COUNTY, MN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
LAKE COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LE SUEUR COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
MCLEOD COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MARTIN COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
MILLE LACS COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
MORRISON COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
NICOLLET COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
OLMSTED COUNTY, MN								
61	Educational services	22	2 989	970	201	103	63.2	1.6
611	Educational services	22	2 989	970	201	103	63.2	1.6
6116	Other schools & instruction	18	2 640	778	159	99	65.4	1.8
61161	Fine arts schools	7	766	277	56	41	8.5	6.3
611610	Fine arts schools	7	766	277	56	41	8.5	6.3
6116101	Dance schools (including children's & professionals')	5	D	D	D	b	D	D
61169	All other schools & instruction	7	1 375	396	81	29	84.5	—
OTTER TAIL COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PIPESTONE COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
POLK COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RAMSEY COUNTY, MN								
61	Educational services	75	26 361	8 001	1 609	426	39.0	22.2
611	Educational services	75	26 361	8 001	1 609	426	39.0	22.2
6114	Business schools, & computer & management training	17	3 896	1 471	264	58	60.0	6.6
6115	Technical & trade schools	8	10 694	2 934	604	97	20.0	38.9
61151	Technical & trade schools	8	10 694	2 934	604	97	20.0	38.9
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	2	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	39	10 367	3 078	639	250	48.8	8.7
61161	Fine arts schools	14	3 524	905	211	71	82.1	—
611610	Fine arts schools	14	3 524	905	211	71	82.1	—
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	8	2 028	820	149	78	60.9	11.8
611620	Sports & recreation instruction	8	2 028	820	149	78	60.9	11.8
61169	All other schools & instruction	13	D	D	D	b	D	D
611691	Exam preparation & tutoring	2	D	D	D	b	D	D
611692	Automobile driving schools	7	1 324	431	72	42	24.4	47.3
REDWOOD COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
RICE COUNTY, MN								
61	Educational services	4	784	179	35	11	27.4	—
611	Educational services	4	784	179	35	11	27.4	—
6116	Other schools & instruction	3	D	D	D	a	D	D
ST. LOUIS COUNTY, MN								
61	Educational services	21	D	D	D	c	D	D
611	Educational services	21	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	17	6 325	1 805	472	145	15.6	3.9
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
SCOTT COUNTY, MN								
61	Educational services	9	870	388	99	21	40.7	9.1
611	Educational services	9	870	388	99	21	40.7	9.1
SHERBURNE COUNTY, MN								
61	Educational services	4	D	D	D	a	D	D
STEARNS COUNTY, MN								
61	Educational services	13	5 234	1 285	287	108	16.7	11.9
611	Educational services	13	5 234	1 285	287	108	16.7	11.9
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
STEELE COUNTY, MN								
61	Educational services	5	1 312	414	104	24	26.9	17.6
611	Educational services	5	1 312	414	104	24	26.9	17.6
6116	Other schools & instruction	3	D	D	D	b	D	D
STEVENS COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
WADENA COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WASECA COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON COUNTY, MN								
61	Educational services	25	7 761	3 147	797	165	20.6	2.1
611	Educational services	25	7 761	3 147	797	165	20.6	2.1
6114	Business schools, & computer & management training	10	4 883	2 150	564	108	17.0	.7
6116	Other schools & instruction	12	D	D	D	b	D	D
61161	Fine arts schools	5	736	107	32	18	59.2	—
611610	Fine arts schools	5	736	107	32	18	59.2	—
WINONA COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
WRIGHT COUNTY, MN								
61	Educational services	5	1 642	269	66	23	10.5	—
611	Educational services	5	1 642	269	66	23	10.5	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBERT LEA, MN								
61	Educational services	2	D	D	D	a	D	D
ALEXANDRIA, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
ANDOVER, MN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
ANOKA, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
APPLE VALLEY, MN								
61	Educational services	7	4 425	865	182	69	24.3	2.8
611	Educational services	7	4 425	865	182	69	24.3	2.8
6116	Other schools & instruction	3	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
ARDEN HILLS, MN								
61	Educational services	1	D	D	D	a	D	D
BAXTER, MN								
61	Educational services	2	D	D	D	c	D	D
611	Educational services	2	D	D	D	c	D	D
6116	Other schools & instruction	1	D	D	D	c	D	D
61161	Fine arts schools	1	D	D	D	c	D	D
611610	Fine arts schools	1	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BELLE PLAINE, MN								
61	Educational services	1	D	D	D	a	D	D
BEMIDJI, MN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BIG LAKE, MN								
61	Educational services	2	D	D	D	a	D	D
BLAINE, MN *								
61	Educational services	4	2 715	309	84	38	19.7	80.3
611	Educational services	4	2 715	309	84	38	19.7	80.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
BLAINE, MN (ANOKA COUNTY PART) *								
61	Educational services	4	2 715	309	84	38	19.7	80.3
611	Educational services	4	2 715	309	84	38	19.7	80.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
BLOOMINGTON, MN								
61	Educational services	38	27 121	11 304	2 271	348	50.1	10.2
611	Educational services	38	27 121	11 304	2 271	348	50.1	10.2
6114	Business schools, & computer & management training	19	20 814	8 690	1 659	128	55.9	8.0
61142	Computer training	8	15 861	6 867	1 430	100	42.2	10.4
611420	Computer training	8	15 861	6 867	1 430	100	42.2	10.4
61143	Professional & management development training	9	D	D	D	b	D	D
611430	Professional & management development training	9	D	D	D	b	D	D
6115	Technical & trade schools	4	3 740	1 201	305	49	7.6	22.7
61151	Technical & trade schools	4	3 740	1 201	305	49	7.6	22.7
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	c	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
BLUE EARTH, MN								
61	Educational services	1	D	D	D	a	D	D
BRAINERD, MN								
61	Educational services	1	D	D	D	a	D	D
BROOKLYN CENTER, MN								
61	Educational services	4	4 740	1 596	331	67	9.1	—
611	Educational services	4	4 740	1 596	331	67	9.1	—
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
BROOKLYN PARK, MN								
61	Educational services	11	2 368	808	198	84	77.5	14.5
611	Educational services	11	2 368	808	198	84	77.5	14.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	1 373	330	78	53	90.9	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BURNSVILLE, MN								
61	Educational services	19	5 246	1 979	343	49	35.2	9.0
611	Educational services	19	5 246	1 979	343	49	35.2	9.0
6114	Business schools, & computer & management training	8	D	D	D	b	D	D
6115	Technical & trade schools	4	1 001	228	60	11	53.3	14.1
61151	Technical & trade schools	4	1 001	228	60	11	53.3	14.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
BYRON, MN								
61	Educational services	1	D	D	D	a	D	D
CHAMPLIN, MN								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
CHANHASSEN, MN *								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
CHANHASSEN, MN (CARVER COUNTY PART) *								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
CHASKA, MN								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	1	D	D	D	a	D	D
CIRCLE PINES, MN								
61	Educational services	1	D	D	D	a	D	D
CLOQUET, MN								
61	Educational services	1	D	D	D	a	D	D
COON RAPIDS, MN								
61	Educational services	7	1 459	410	94	33	20.5	1.5
611	Educational services	7	1 459	410	94	33	20.5	1.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CORCORAN, MN								
61	Educational services	1	D	D	D	a	D	D
CROOKSTON, MN								
61	Educational services	1	D	D	D	a	D	D
CRYSTAL, MN								
61	Educational services	4	2 830	842	218	52	-	22.7
611	Educational services	4	2 830	842	218	52	-	22.7
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
DAYTON, MN *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAYTON, MN (HENNEPIN COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
DELANO, MN								
61	Educational services	1	D	D	D	a	D	D
DULUTH, MN								
61	Educational services	12	3 310	1 350	370	87	17.2	7.2
611	Educational services	12	3 310	1 350	370	87	17.2	7.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
EAGAN, MN								
61	Educational services	13	4 982	2 090	508	81	11.1	1.0
611	Educational services	13	4 982	2 090	508	81	11.1	1.0
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	b	D	D
EDEN PRAIRIE, MN								
61	Educational services	23	13 412	2 958	715	144	13.3	13.7
611	Educational services	23	13 412	2 958	715	144	13.3	13.7
6114	Business schools, & computer & management training	7	6 337	1 844	470	68	19.3	22.0
61143	Professional & management development training	4	5 110	1 482	398	63	21.2	20.1
611430	Professional & management development training	4	5 110	1 482	398	63	21.2	20.1
6116	Other schools & instruction	12	D	D	D	b	D	D
61161	Fine arts schools	4	1 019	380	97	35	19.9	—
611610	Fine arts schools	4	1 019	380	97	35	19.9	—
6117	Educational support services	2	D	D	D	a	D	D
61171	Educational support services	2	D	D	D	a	D	D
611710	Educational support services	2	D	D	D	a	D	D
EDINA, MN								
61	Educational services	34	32 045	10 918	2 533	420	14.3	7.7
611	Educational services	34	32 045	10 918	2 533	420	14.3	7.7
6114	Business schools, & computer & management training	16	20 710	5 716	1 323	138	13.3	4.6
61142	Computer training	6	16 523	4 470	1 084	97	.3	5.8
611420	Computer training	6	16 523	4 470	1 084	97	.3	5.8
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	5 582	2 087	408	153	15.5	26.8
61162	Sports & recreation instruction	5	2 909	1 281	234	49	14.3	51.4
611620	Sports & recreation instruction	5	2 909	1 281	234	49	14.3	51.4
61169	All other schools & instruction	4	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	a	D	D
61171	Educational support services	4	D	D	D	a	D	D
611710	Educational support services	4	D	D	D	a	D	D
ELK RIVER, MN								
61	Educational services	1	D	D	D	a	D	D
ELY, MN								
61	Educational services	1	D	D	D	a	D	D
EVELETH, MN								
61	Educational services	1	D	D	D	a	D	D
FAIRMONT, MN								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FALCON HEIGHTS, MN								
61	Educational services	2	D	D	D	a	D	D
FARIBAULT, MN								
61	Educational services	1	D	D	D	a	D	D
FARMINGTON, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
FERGUS FALLS, MN								
61	Educational services	1	D	D	D	a	D	D
FOREST LAKE, MN								
61	Educational services	1	D	D	D	a	D	D
FRIDLEY, MN								
61	Educational services	4	561	154	36	22	47.2	—
611	Educational services	4	561	154	36	22	47.2	—
GOLDEN VALLEY, MN								
61	Educational services	6	4 753	2 023	389	64	13.1	—
611	Educational services	6	4 753	2 023	389	64	13.1	—
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
GRAND RAPIDS, MN								
61	Educational services	2	D	D	D	a	D	D
HASTINGS, MN *								
61	Educational services	3	464	155	47	19	—	—
611	Educational services	3	464	155	47	19	—	—
HASTINGS, MN (DAKOTA COUNTY PART) *								
61	Educational services	3	464	155	47	19	—	—
611	Educational services	3	464	155	47	19	—	—
HIBBING, MN								
61	Educational services	1	D	D	D	a	D	D
HOPKINS, MN								
61	Educational services	3	969	340	71	30	D	21.6
611	Educational services	3	969	340	71	30	D	21.6
HUTCHINSON, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
INDEPENDENCE, MN								
61	Educational services	1	D	D	D	a	D	D
INVER GROVE HEIGHTS, MN								
61	Educational services	1	D	D	D	a	D	D
KASSON, MN								
61	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAKEVILLE, MN								
61	Educational services	6	637	155	38	23	62.0	8.2
611	Educational services	6	637	155	38	23	62.0	8.2
LAUDERDALE, MN								
61	Educational services	1	D	D	D	a	D	D
LINDSTROM, MN								
61	Educational services	1	D	D	D	a	D	D
LINO LAKES, MN								
61	Educational services	1	D	D	D	a	D	D
LITTLE CANADA, MN								
61	Educational services	3	183	76	13	4	D	—
LITTLE FALLS, MN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MAHTOMEDI, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MANKATO, MN *								
61	Educational services	8	4 218	1 093	270	106	11.2	.8
611	Educational services	8	4 218	1 093	270	106	11.2	.8
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
MANKATO, MN (BLUE EARTH COUNTY PART) *								
61	Educational services	8	4 218	1 093	270	106	11.2	.8
611	Educational services	8	4 218	1 093	270	106	11.2	.8
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
MAPLE GROVE, MN								
61	Educational services	7	894	289	73	21	41.8	—
611	Educational services	7	894	289	73	21	41.8	—
6116	Other schools & instruction	5	D	D	D	a	D	D
61161	Fine arts schools	3	703	228	61	19	D	—
611610	Fine arts schools	3	703	228	61	19	D	—
MAPLEWOOD, MN								
61	Educational services	3	1 324	371	86	12	87.8	12.2
611	Educational services	3	1 324	371	86	12	87.8	12.2
6116	Other schools & instruction	2	D	D	D	a	D	D
61161	Fine arts schools	1	D	D	D	a	D	D
611610	Fine arts schools	1	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	a	D	D
MENDOTA HEIGHTS, MN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MINNEAPOLIS, MN								
61	Educational services	72	51 994	17 381	3 880	821	22.1	6.9
611	Educational services	72	51 994	17 381	3 880	821	22.1	6.9
6114	Business schools, & computer & management training	20	12 995	6 029	1 540	167	26.6	6.8
61142	Computer training	9	6 295	3 203	910	118	7.1	13.3
611420	Computer training	9	6 295	3 203	910	118	7.1	13.3
61143	Professional & management development training	11	6 700	2 826	630	49	45.0	.7
611430	Professional & management development training	11	6 700	2 826	630	49	45.0	.7
6115	Technical & trade schools	7	19 833	6 199	1 193	379	16.6	—
61151	Technical & trade schools	7	19 833	6 199	1 193	379	16.6	—
611519	Other trade & technical schools	6	D	D	D	e	D	D
6116	Other schools & instruction	35	17 090	4 306	893	248	22.6	11.8
61161	Fine arts schools	11	8 596	1 889	439	90	5.3	3.3
611610	Fine arts schools	11	8 596	1 889	439	90	5.3	3.3
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	b	D	D
61162	Sports & recreation instruction	11	2 559	509	103	42	8.9	63.0
611620	Sports & recreation instruction	11	2 559	509	103	42	8.9	63.0
61169	All other schools & instruction	11	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	4 146	1 323	225	54	59.9	2.8
MINNETONKA, MN								
61	Educational services	29	14 835	5 759	1 356	323	16.5	8.6
611	Educational services	29	14 835	5 759	1 356	323	16.5	8.6
6114	Business schools, & computer & management training	7	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
6116	Other schools & instruction	16	3 026	1 076	237	88	38.7	25.7
61169	All other schools & instruction	7	D	D	D	b	D	D
MINNETRISTA, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MOORHEAD, MN								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
MORA, MN								
61	Educational services	1	D	D	D	a	D	D
MORRIS, MN								
61	Educational services	1	D	D	D	a	D	D
MOUND, MN								
61	Educational services	1	D	D	D	a	D	D
MOUNTAIN IRON, MN								
61	Educational services	1	D	D	D	a	D	D
NEW BRIGHTON, MN								
61	Educational services	3	148	66	18	14	D	35.8
NEW HOPE, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NEW PRAGUE, MN *								
61	Educational services	2	D	D	D	a	D	D
NEW PRAGUE, MN (LE SUEUR COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NEW PRAGUE, MN (SCOTT COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
NEW ULM, MN								
61	Educational services	2	D	D	D	a	D	D
NORTH BRANCH, MN								
61	Educational services	1	D	D	D	a	D	D
NORTHFIELD, MN *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NORTHFIELD, MN (RICE COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NORTH MANKATO, MN *								
61	Educational services	2	D	D	D	a	D	D
NORTH MANKATO, MN (NICOLLET COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
NORTH OAKS, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NORTH ST. PAUL, MN								
61	Educational services	3	466	123	38	11	100.0	—
611	Educational services	3	466	123	38	11	100.0	—
OAKDALE, MN								
61	Educational services	8	3 660	1 613	383	95	19.3	1.9
611	Educational services	8	3 660	1 613	383	95	19.3	1.9
6114	Business schools, & computer & management training	4	3 240	1 418	340	78	14.4	—
OAK GROVE, MN *								
61	Educational services	1	D	D	D	a	D	D
ORONO, MN								
61	Educational services	5	638	183	26	7	65.5	—
611	Educational services	5	638	183	26	7	65.5	—
OSSEO, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
OWATONNA, MN								
61	Educational services	5	1 312	414	104	24	26.9	17.6
611	Educational services	5	1 312	414	104	24	26.9	17.6
6116	Other schools & instruction	3	D	D	D	b	D	D
PIPESTONE, MN								
61	Educational services	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PLYMOUTH, MN								
61	Educational services	23	5 394	1 867	453	119	33.7	.8
611	Educational services	23	5 394	1 867	453	119	33.7	.8
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	7	2 968	938	233	68	12.8	—
61161	Fine arts schools	4	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	b	D	D
PRINCETON, MN *								
61	Educational services	1	D	D	D	a	D	D
PRINCETON, MN (MILLE LACS COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
PRIOR LAKE, MN								
61	Educational services	2	D	D	D	a	D	D
RAMSEY, MN								
61	Educational services	2	D	D	D	a	D	D
RED WING, MN								
61	Educational services	1	D	D	D	a	D	D
RICHFIELD, MN								
61	Educational services	5	D	D	D	c	D	D
611	Educational services	5	D	D	D	c	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
ROBBINSDALE, MN								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
ROCHESTER, MN								
61	Educational services	18	2 490	772	159	79	64.3	1.9
611	Educational services	18	2 490	772	159	79	64.3	1.9
6116	Other schools & instruction	14	2 141	580	117	75	67.3	2.2
61161	Fine arts schools	7	766	277	56	41	8.5	6.3
611610	Fine arts schools	7	766	277	56	41	8.5	6.3
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
ROSEMOUNT, MN								
61	Educational services	2	D	D	D	a	D	D
ROSEVILLE, MN								
61	Educational services	11	3 434	986	160	58	21.0	33.7
611	Educational services	11	3 434	986	160	58	21.0	33.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
ST. CLOUD, MN *								
61	Educational services	9	4 848	1 174	272	92	15.6	7.3
611	Educational services	9	4 848	1 174	272	92	15.6	7.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ST. CLOUD, MN (STEARNS COUNTY PART) *								
61	Educational services	9	4 848	1 174	272	92	15.6	7.3
611	Educational services	9	4 848	1 174	272	92	15.6	7.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
ST. LOUIS PARK, MN								
61	Educational services	17	9 797	3 534	768	123	31.3	42.6
611	Educational services	17	9 797	3 534	768	123	31.3	42.6
6114	Business schools, & computer & management training	7	7 151	2 865	611	68	25.8	50.5
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6116	Other schools & instruction	7	1 873	432	109	42	23.9	30.4
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
ST. MICHAEL, MN								
61	Educational services	1	D	D	D	a	D	D
ST. PAUL, MN								
61	Educational services	37	18 371	5 514	1 108	237	33.3	24.2
611	Educational services	37	18 371	5 514	1 108	237	33.3	24.2
6115	Technical & trade schools	5	10 105	2 690	540	79	15.9	40.6
61151	Technical & trade schools	5	10 105	2 690	540	79	15.9	40.6
611512	Flight training	2	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	b	D	D
6116	Other schools & instruction	17	5 189	1 511	295	106	41.7	1.7
61161	Fine arts schools	5	1 008	294	74	31	100.0	—
611610	Fine arts schools	5	1 008	294	74	31	100.0	—
61169	All other schools & instruction	7	D	D	D	b	D	D
611691	Exam preparation & tutoring	2	D	D	D	b	D	D
ST. PAUL PARK, MN								
61	Educational services	1	D	D	D	a	D	D
SARTELL, MN *								
61	Educational services	2	D	D	D	a	D	D
SARTELL, MN (STEARNS COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
SHAKOPEE, MN								
61	Educational services	2	D	D	D	a	D	D
SHOREVIEW, MN								
61	Educational services	2	D	D	D	b	D	D
SHOREWOOD, MN								
61	Educational services	2	D	D	D	a	D	D
SOUTH ST. PAUL, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
STILLWATER, MN								
61	Educational services	4	2 458	958	268	31	.5	—
611	Educational services	4	2 458	958	268	31	.5	—

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							From administrative records ¹	Estimated ²
VADNAIS HEIGHTS, MN								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
VIRGINIA, MN								
61	Educational services	2	D	D	D	a	D	D
WADENA, MN *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WADENA, MN (WADENA COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WAYZATA, MN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
WEST ST. PAUL, MN								
61	Educational services	6	386	121	47	15	23.1	30.3
611	Educational services	6	386	121	47	15	23.1	30.3
WHITE BEAR, MN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WHITE BEAR LAKE, MN *								
61	Educational services	5	684	136	18	7	64.6	—
611	Educational services	5	684	136	18	7	64.6	—
WHITE BEAR LAKE, MN (RAMSEY COUNTY PART) *								
61	Educational services	5	684	136	18	7	64.6	—
611	Educational services	5	684	136	18	7	64.6	—
WILLMAR, MN								
61	Educational services	2	D	D	D	a	D	D
WINONA, MN								
61	Educational services	1	D	D	D	a	D	D
WOODBURY, MN								
61	Educational services	6	984	251	65	27	41.4	5.9
611	Educational services	6	984	251	65	27	41.4	5.9
6116	Other schools & instruction	5	D	D	D	a	D	D
BALANCE OF AITKIN COUNTY, MN								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
BALANCE OF ANOKA COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BELTRAMI COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CARVER COUNTY, MN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF CASS COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CROW WING COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
BALANCE OF DODGE COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HENNEPIN COUNTY, MN								
61	Educational services	8	1 418	472	104	53	36.8	45.4
611	Educational services	8	1 418	472	104	53	36.8	45.4
6116	Other schools & instruction	7	D	D	D	b	D	D
BALANCE OF HUBBARD COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF ISANTI COUNTY, MN								
61	Educational services	3	201	36	6	10	80.1	19.9
BALANCE OF KANDIYOHI COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF LAKE COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF OLMSTED COUNTY, MN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF OTTER TAIL COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF REDWOOD COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF RICE COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ST. LOUIS COUNTY, MN								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF SCOTT COUNTY, MN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF SHERBURNE COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF STEARNS COUNTY, MN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF WASECA COUNTY, MN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, MN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF WRIGHT COUNTY, MN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

MINNESOTA

Blaine is in Anoka and Ramsey Counties.

Chanhassen is in Carver and Hennepin Counties.

Dayton is in Hennepin and Wright Counties.

Granite Falls is in Chippewa and Yellow Medicine Counties.

Hastings is in Dakota and Washington Counties.

Lake City is in Goodhue and Wabasha Counties.

Le Sueur is in Le Sueur and Sibley Counties; it annexed into Sibley County in October 1990, but this change was not submitted to the Census Bureau until June 1997.

Mankato is in Blue Earth, Le Sueur, and Nicollet Counties.

New Prague is in Le Sueur and Scott Counties.

Northfield is in Dakota and Rice Counties.

North Mankato is in Blue Earth and Nicollet Counties.

Oak Grove was incorporated in December 1993.

Princeton is in Mille Lacs and Sherburne Counties.

Rockford is in Hennepin and Wright Counties.

St. Anthony is in Hennepin and Ramsey Counties.

St. Cloud is in Benton, Sherburne, and Stearns Counties.

Sartell is in Benton and Stearns Counties.

Spring Lake Park is in Anoka and Ramsey Counties.

Staples is in Todd and Wadena Counties.

Wadena is in Otter Tail and Wadena Counties.

White Bear Lake is in Ramsey and Washington Counties.

Appendix E. Metropolitan Areas

MINNESOTA

Duluth—Superior, MN—WI MSA

St. Louis County, MN

Douglas County, WI

Fargo—Moorhead, ND—MN MSA

Clay County, MN

Cass County, ND

Grand Forks, ND—MN MSA

Polk County, MN

Grand Forks County, ND

La Crosse, WI—MN MSA

Houston County, MN

La Crosse County, WI

Minneapolis—St. Paul, MN—WI MSA

Anoka County, MN

Carver County, MN

Chisago County, MN

Dakota County, MN

Hennepin County, MN

Isanti County, MN

Ramsey County, MN

Scott County, MN

Sherburne County, MN

Washington County, MN

Wright County, MN

Pierce County, WI

St. Croix County, WI

Rochester, MN MSA

Olmsted County, MN

St. Cloud, MN MSA

Benton County, MN

Stearns County, MN

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1997

Issued August 1999

EC97S61A-MO

1997 Economic Census

Educational Services

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Missouri 1997

Issued August 1999

EC97S61A-MO

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MISSOURI								
61	Educational services	587	193 556	62 490	15 105	3 938	24.5	18.0
611	Educational services	587	193 556	62 490	15 105	3 938	24.5	18.0
6114	Business schools, & computer & management training	94	55 372	22 737	5 280	678	19.5	14.0
61141	Business & secretarial schools	11	3 763	1 322	283	81	9.2	—
611410	Business & secretarial schools	11	3 763	1 322	283	81	9.2	—
61142	Computer training	32	38 866	16 974	3 944	439	13.5	14.1
611420	Computer training	32	38 866	16 974	3 944	439	13.5	14.1
61143	Professional & management development training	51	12 743	4 441	1 053	158	40.8	17.8
611430	Professional & management development training	51	12 743	4 441	1 053	158	40.8	17.8
6115	Technical & trade schools	113	74 119	20 802	5 172	1 054	14.1	27.8
61151	Technical & trade schools	113	74 119	20 802	5 172	1 054	14.1	27.8
611511	Cosmetology & barber schools	48	8 667	3 471	855	240	33.8	1.3
611512	Flight training	13	17 065	4 552	1 278	219	4.8	—
611513	Apprenticeship training	4	985	294	58	21	65.0	35.0
611519	Other trade & technical schools	48	47 402	12 485	2 981	574	12.8	42.4
6116	Other schools & instruction	339	53 448	17 239	4 176	2 118	42.0	11.4
61161	Fine arts schools	136	16 369	4 704	1 196	765	47.4	4.6
611610	Fine arts schools	136	16 369	4 704	1 196	765	47.4	4.6
6116101	Dance schools (including children's & professionals)	122	15 357	4 317	1 100	718	44.8	4.6
6116102	Art, drama, & music schools	14	1 012	387	96	47	87.5	4.6
61162	Sports & recreation instruction	100	14 756	4 177	955	698	42.6	22.6
611620	Sports & recreation instruction	100	14 756	4 177	955	698	42.6	22.6
61163	Language schools	7	1 100	411	87	77	30.1	20.0
611630	Language schools	7	1 100	411	87	77	30.1	20.0
61169	All other schools & instruction	96	21 223	7 947	1 938	578	38.0	8.5
611691	Exam preparation & tutoring	46	9 193	3 535	840	311	31.0	2.3
611692	Automobile driving schools	7	1 333	743	179	26	14.4	—
611699	All other miscellaneous schools & instruction	43	10 697	3 669	919	241	47.0	14.8
6117	Educational support services	41	10 617	1 712	477	88	35.4	3.0
61171	Educational support services	41	10 617	1 712	477	88	35.4	3.0
611710	Educational support services	41	10 617	1 712	477	88	35.4	3.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MISSOURI									
61	Educational services	116	50 057	46 519	16 598	3 834	944	24.5	25.0
611	Educational services	116	50 057	46 519	16 598	3 834	944	24.5	25.0
6114	Business schools, & computer & management training ..	8	7 634	7 341	2 115	475	55	.6	.4
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
61143	Professional & management development training	6	D	D	D	D	b	D	D
611430	Professional & management development training ..	6	D	D	D	D	b	D	D
6115	Technical & trade schools	35	15 628	13 324	5 012	1 224	295	41.5	22.2
61151	Technical & trade schools	35	15 628	13 324	5 012	1 224	295	41.5	22.2
611513	Apprenticeship training	25	12 150	9 781	3 973	1 021	205	45.4	18.4
611519	Other trade & technical schools	10	3 478	3 543	1 039	203	90	27.9	35.5
6116	Other schools & instruction	64	18 924	18 203	7 359	1 694	519	22.7	18.7
61161	Fine arts schools	13	7 102	6 331	2 183	447	167	23.5	23.0
611610	Fine arts schools	13	7 102	6 331	2 183	447	167	23.5	23.0
6116101	Dance schools (including children's & professionals')	2	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	11	D	D	D	D	c	D	D
61162	Sports & recreation instruction	13	2 533	2 498	881	181	78	16.9	21.6
611620	Sports & recreation instruction	13	2 533	2 498	881	181	78	16.9	21.6
61163	Language schools	2	D	D	D	D	b	D	D
611630	Language schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	36	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	4	267	255	125	33	6	67.4	29.6
611699	All other miscellaneous schools & instruction	32	D	D	D	D	c	D	D
6117	Educational support services	9	7 871	7 651	2 112	441	75	18.4	69.6
61171	Educational support services	9	7 871	7 651	2 112	441	75	18.4	69.6
611710	Educational support services	9	7 871	7 651	2 112	441	75	18.4	69.6

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBIA, MO MSA								
61	Educational services	25	3 309	923	195	110	51.9	25.0
611	Educational services	25	3 309	923	195	110	51.9	25.0
6116	Other schools & instruction	18	2 367	674	141	93	34.8	32.9
61169	All other schools & instruction	6	1 126	393	79	27	22.2	35.4
JOPLIN, MO MSA								
61	Educational services	8	718	178	45	23	22.0	37.5
611	Educational services	8	718	178	45	23	22.0	37.5
6115	Technical & trade schools	3	449	123	32	10	—	42.5
61151	Technical & trade schools	3	449	123	32	10	—	42.5
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KANSAS CITY, MO—KS MSA								
61	Educational services	250	243 007	35 545	8 732	1 916	6.7	9.8
611	Educational services	250	243 007	35 545	8 732	1 916	6.7	9.8
6114	Business schools, & computer & management training	59	170 838	16 691	4 292	589	2.6	4.0
61142	Computer training	19	D	D	D	e	D	D
611420	Computer training	19	D	D	D	e	D	D
61143	Professional & management development training	33	D	D	D	e	D	D
611430	Professional & management development training	33	D	D	D	e	D	D
6115	Technical & trade schools	30	30 053	6 847	1 702	362	7.6	51.1
61151	Technical & trade schools	30	30 053	6 847	1 702	362	7.6	51.1
611511	Cosmetology & barber schools	11	2 642	989	279	69	15.0	—
611519	Other trade & technical schools	13	25 701	5 272	1 306	250	5.4	59.8
6116	Other schools & instruction	136	30 481	8 785	2 022	858	25.3	5.0
61161	Fine arts schools	61	9 305	3 078	789	356	31.1	1.8
611610	Fine arts schools	61	9 305	3 078	789	356	31.1	1.8
6116101	Dance schools (including children's & professionals)	52	8 275	2 870	730	302	30.3	1.5
61162	Sports & recreation instruction	34	5 398	1 888	433	226	39.6	5.8
611620	Sports & recreation instruction	34	5 398	1 888	433	226	39.6	5.8
61169	All other schools & instruction	39	D	D	D	e	D	D
611691	Exam preparation & tutoring	15	11 364	2 282	472	160	11.4	.2
611692	Automobile driving schools	6	D	D	D	b	D	D
6117	Educational support services	25	11 635	3 222	716	107	15.9	1.0
61171	Educational support services	25	11 635	3 222	716	107	15.9	1.0
611710	Educational support services	25	11 635	3 222	716	107	15.9	1.0
ST. JOSEPH, MO MSA								
61	Educational services	11	3 202	660	102	52	88.2	4.4
611	Educational services	11	3 202	660	102	52	88.2	4.4
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
ST. LOUIS, MO—IL MSA								
61	Educational services	335	118 063	39 949	9 873	2 498	22.1	9.0
611	Educational services	335	118 063	39 949	9 873	2 498	22.1	9.0
6114	Business schools, & computer & management training	49	38 798	15 650	3 695	431	19.4	4.6
61142	Computer training	21	D	D	D	e	D	D
611420	Computer training	21	D	D	D	e	D	D
61143	Professional & management development training	26	D	D	D	b	D	D
611430	Professional & management development training	26	D	D	D	b	D	D
6115	Technical & trade schools	63	37 209	12 133	3 084	590	8.3	12.3
61151	Technical & trade schools	63	37 209	12 133	3 084	590	8.3	12.3
611511	Cosmetology & barber schools	21	D	D	D	b	D	D
611512	Flight training	10	16 585	4 427	1 252	215	2.0	—
611519	Other trade & technical schools	30	16 291	5 912	1 379	267	12.7	27.5
6116	Other schools & instruction	199	32 881	10 420	2 609	1 372	40.0	12.4
61161	Fine arts schools	76	9 765	2 450	618	462	53.0	5.2
611610	Fine arts schools	76	9 765	2 450	618	462	53.0	5.2
6116101	Dance schools (including children's & professionals)	70	9 129	2 160	546	435	49.7	5.6
61162	Sports & recreation instruction	57	9 111	2 650	653	485	36.9	21.6
611620	Sports & recreation instruction	57	9 111	2 650	653	485	36.9	21.6
61169	All other schools & instruction	61	D	D	D	e	D	D
611691	Exam preparation & tutoring	31	6 793	2 623	691	224	27.7	3.2
611692	Automobile driving schools	7	1 161	745	185	30	12.1	12.1
611699	All other miscellaneous schools & instruction	23	D	D	D	c	D	D
6117	Educational support services	24	9 175	1 746	485	105	25.1	2.9
61171	Educational support services	24	9 175	1 746	485	105	25.1	2.9
611710	Educational support services	24	9 175	1 746	485	105	25.1	2.9
SPRINGFIELD, MO MSA								
61	Educational services	30	8 680	3 118	748	245	40.2	11.7
611	Educational services	30	8 680	3 118	748	245	40.2	11.7
6115	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
61151	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	17	2 395	752	186	109	55.6	28.7
61162	Sports & recreation instruction	6	1 124	329	73	64	46.8	49.8
611620	Sports & recreation instruction	6	1 124	329	73	64	46.8	49.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE MISSOURI METROPOLITAN AREAS								
61	Educational services	101	14 442	3 772	865	370	55.8	9.8
611	Educational services	101	14 442	3 772	865	370	55.8	9.8
6115	Technical & trade schools	25	D	D	D	b	D	D
61151	Technical & trade schools	25	D	D	D	b	D	D
611511	Cosmetology & barber schools	17	2 347	591	145	45	57.4	1.1
6116	Other schools & instruction	56	D	D	D	c	D	D
61161	Fine arts schools	23	D	D	D	b	D	D
611610	Fine arts schools	23	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	19	D	D	D	b	D	D
61162	Sports & recreation instruction	18	D	D	D	b	D	D
611620	Sports & recreation instruction	18	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
COLUMBIA, MO MSA									
61	Educational services	1	D	D	D	D	a	D	D
JOPLIN, MO MSA									
61	Educational services	1	D	D	D	D	a	D	D
KANSAS CITY, MO-KS MSA									
61	Educational services	45	20 173	19 448	7 949	1 961	380	28.3	19.7
611	Educational services	45	20 173	19 448	7 949	1 961	380	28.3	19.7
6115	Technical & trade schools	16	10 617	9 888	4 495	1 145	236	27.4	12.0
61151	Technical & trade schools	16	10 617	9 888	4 495	1 145	236	27.4	12.0
611513	Apprenticeship training	14	D	D	D	D	c	D	D
611519	Other trade & technical schools	2	D	D	D	D	b	D	D
6116	Other schools & instruction	23	8 168	8 240	3 045	722	134	24.0	26.4
61161	Fine arts schools	5	2 304	2 181	622	147	32	32.1	19.9
611610	Fine arts schools	5	2 304	2 181	622	147	32	32.1	19.9
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
61169	All other schools & instruction	14	5 680	5 880	2 337	573	99	20.7	29.7
611699	All other miscellaneous schools & instruction	12	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ST. LOUIS, MO-IL MSA									
61	Educational services	64	31 789	28 666	10 651	2 388	626	20.4	31.2
611	Educational services	64	31 789	28 666	10 651	2 388	626	20.4	31.2
6114	Business schools, & computer & management training ..	4	D	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	D	b	D	D
611430	Professional & management development training ..	2	D	D	D	D	b	D	D
6115	Technical & trade schools	17	9 223	7 318	2 398	548	144	41.3	18.6
61151	Technical & trade schools	17	9 223	7 318	2 398	548	144	41.3	18.6
611513	Apprenticeship training	11	6 825	4 920	1 634	411	71	51.8	12.8
6116	Other schools & instruction	39	13 177	12 023	5 225	1 178	389	20.3	25.6
61161	Fine arts schools	8	4 773	4 207	1 564	298	124	25.6	21.9
611610	Fine arts schools	8	4 773	4 207	1 564	298	124	25.6	21.9
6116102	Art, drama, & music schools	8	4 773	4 207	1 564	298	124	25.6	21.9
61162	Sports & recreation instruction	9	2 670	2 601	839	181	72	20.4	19.8
611620	Sports & recreation instruction	9	2 670	2 601	839	181	72	20.4	19.8
61169	All other schools & instruction	20	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	18	D	D	D	D	c	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
SPRINGFIELD, MO MSA									
61	Educational services	10	4 743	4 434	995	225	59	2.9	5.4
611	Educational services	10	4 743	4 434	995	225	59	2.9	5.4
6114	Business schools, & computer & management training ..	2	D	D	D	D	a	D	D
61143	Professional & management development training	2	D	D	D	D	a	D	D
611430	Professional & management development training ..	2	D	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	D	b	D	D
AREA OUTSIDE MISSOURI METROPOLITAN AREAS									
61	Educational services	15	D	D	D	D	b	D	D
611	Educational services	15	D	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
ADAIR COUNTY, MO									
61	Educational services	3	105	19	8	6	D	8.6	
AUDRAIN COUNTY, MO									
61	Educational services	2	D	D	D	a	D	D	
BOONE COUNTY, MO									
61	Educational services	25	3 309	923	195	110	51.9	25.0	
611	Educational services	25	3 309	923	195	110	51.9	25.0	
6116	Other schools & instruction	18	2 367	674	141	93	34.8	32.9	
61169	All other schools & instruction	6	1 126	393	79	27	22.2	35.4	

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BUCHANAN COUNTY, MO								
61	Educational services	11	3 202	660	102	52	88.2	4.4
611	Educational services	11	3 202	660	102	52	88.2	4.4
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
BUTLER COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
CALLAWAY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CAMDEN COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CAPE GIRARDEAU COUNTY, MO								
61	Educational services	14	1 983	667	134	57	10.4	14.7
611	Educational services	14	1 983	667	134	57	10.4	14.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
CARROLL COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
CASS COUNTY, MO								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
CHRISTIAN COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
CLAY COUNTY, MO								
61	Educational services	24	3 227	1 147	272	94	54.4	.8
611	Educational services	24	3 227	1 147	272	94	54.4	.8
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	1 715	603	164	71	37.0	1.5
61161	Fine arts schools	8	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
COLE COUNTY, MO								
61	Educational services	11	2 080	584	142	81	36.1	19.5
611	Educational services	11	2 080	584	142	81	36.1	19.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
CRAWFORD COUNTY, MO *								
61	Educational services	1	D	D	D	a	D	D
DADE COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
DALLAS COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
DOUGLAS COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUNKLIN COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
FRANKLIN COUNTY, MO								
61	Educational services	4	578	71	12	24	98.8	1.2
611	Educational services	4	578	71	12	24	98.8	1.2
GENTRY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
GREENE COUNTY, MO								
61	Educational services	29	D	D	D	c	D	D
611	Educational services	29	D	D	D	c	D	D
6115	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
61151	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	16	D	D	D	c	D	D
HENRY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
HOWELL COUNTY, MO								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
JACKSON COUNTY, MO								
61	Educational services	81	45 081	14 111	3 295	711	12.2	46.3
611	Educational services	81	45 081	14 111	3 295	711	12.2	46.3
6114	Business schools, & computer & management training	16	9 501	4 847	1 014	117	8.8	56.2
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	15	26 730	5 704	1 433	277	6.1	57.5
61151	Technical & trade schools	15	26 730	5 704	1 433	277	6.1	57.5
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	8	25 063	5 061	1 267	238	3.8	61.3
6116	Other schools & instruction	45	8 091	3 345	774	299	31.0	2.2
61161	Fine arts schools	21	3 360	1 351	328	132	31.9	3.2
611610	Fine arts schools	21	3 360	1 351	328	132	31.9	3.2
6116101	Dance schools (including children's & professionals)	18	D	D	D	c	D	D
61162	Sports & recreation instruction	11	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
JASPER COUNTY, MO								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
JEFFERSON COUNTY, MO								
61	Educational services	10	1 231	259	71	61	25.6	—
611	Educational services	10	1 231	259	71	61	25.6	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
JOHNSON COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
LACLEDE COUNTY, MO								
61	Educational services	4	257	53	10	10	73.2	—
611	Educational services	4	257	53	10	10	73.2	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAWRENCE COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LEWIS COUNTY, MO								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
LINCOLN COUNTY, MO								
61	Educational services	3	D	D	D	b	D	D
LIVINGSTON COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
MARION COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MILLER COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
NEWTON COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NODAWAY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
PETTIS COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
PHELPS COUNTY, MO								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
PLATTE COUNTY, MO								
61	Educational services	8	1 844	670	193	37	39.0	4.0
611	Educational services	8	1 844	670	193	37	39.0	4.0
POLK COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
PULASKI COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
RANDOLPH COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RAY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
ST. CHARLES COUNTY, MO								
61	Educational services	38	7 897	2 116	536	216	26.4	4.8
611	Educational services	38	7 897	2 116	536	216	26.4	4.8
6115	Technical & trade schools	7	3 248	709	171	59	18.1	3.7
61151	Technical & trade schools	7	3 248	709	171	59	18.1	3.7
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	20	3 942	1 210	316	136	23.4	4.0
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
STE. GENEVIEVE COUNTY, MO								
61	Educational services	3	201	54	20	18	73.6	26.4
ST. FRANCOIS COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
ST. LOUIS COUNTY, MO								
61	Educational services	201	96 110	33 129	8 209	1 800	18.2	9.8
611	Educational services	201	96 110	33 129	8 209	1 800	18.2	9.8
6114	Business schools, & computer & management training	31	36 001	14 808	3 492	397	16.6	4.5
61142	Computer training	15	31 266	12 616	3 018	331	13.2	.3
611420	Computer training	15	31 266	12 616	3 018	331	13.2	.3
61143	Professional & management development training	16	4 735	2 192	474	66	39.0	31.9
611430	Professional & management development training	16	4 735	2 192	474	66	39.0	31.9
6115	Technical & trade schools	33	30 138	10 055	2 589	447	5.2	14.4
61151	Technical & trade schools	33	30 138	10 055	2 589	447	5.2	14.4
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611512	Flight training	8	D	D	D	c	D	D
611519	Other trade & technical schools	19	D	D	D	c	D	D
6116	Other schools & instruction	128	23 006	7 512	1 874	931	41.4	14.0
61161	Fine arts schools	44	5 706	1 728	432	236	56.7	2.3
611610	Fine arts schools	44	5 706	1 728	432	236	56.7	2.3
6116101	Dance schools (including children's & professionals)	39	D	D	D	c	D	D
61162	Sports & recreation instruction	38	7 006	2 189	550	383	30.7	26.6
611620	Sports & recreation instruction	38	7 006	2 189	550	383	30.7	26.6
61169	All other schools & instruction	42	9 492	3 261	820	247	42.3	11.4
611691	Exam preparation & tutoring	24	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	b	D	D
6117	Educational support services	9	6 965	754	254	25	6.1	3.7
61171	Educational support services	9	6 965	754	254	25	6.1	3.7
611710	Educational support services	9	6 965	754	254	25	6.1	3.7
SCOTT COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
SHELBY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
STODDARD COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
TANEY COUNTY, MO								
61	Educational services	6	1 312	281	68	14	100.0	—
611	Educational services	6	1 312	281	68	14	100.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VERNON COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
WARREN COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
WASHINGTON COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
ST. LOUIS, MO (IC)								
61	Educational services	31	5 989	1 990	469	107	35.3	2.7
611	Educational services	31	5 989	1 990	469	107	35.3	2.7
6115	Technical & trade schools	9	2 082	838	202	35	9.1	1.5
61151	Technical & trade schools	9	2 082	838	202	35	9.1	1.5
611511	Cosmetology & barber schools	5	397	209	61	9	3.8	8.1
6116	Other schools & instruction	10	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARNOLD, MO								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
AURORA, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
AVA, MO								
61	Educational services	1	D	D	D	a	D	D
BALLWIN, MO								
61	Educational services	12	2 075	579	133	43	43.4	—
611	Educational services	12	2 075	579	133	43	43.4	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	1 496	400	99	35	54.7	—
BELTON, MO								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BERKELEY, MO								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLUE SPRINGS, MO								
61	Educational services	7	1 834	672	177	76	23.7	—
611	Educational services	7	1 834	672	177	76	23.7	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
BOLIVAR, MO								
61	Educational services	2	D	D	D	a	D	D
BRANSON, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BRENTWOOD, MO								
61	Educational services	1	D	D	D	a	D	D
BRIDGETON, MO								
61	Educational services	7	3 148	1 202	285	63	5.3	78.8
611	Educational services	7	3 148	1 202	285	63	5.3	78.8
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BUFFALO, MO								
61	Educational services	1	D	D	D	a	D	D
CANTON, MO								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
CAPE GIRARDEAU, MO *								
61	Educational services	10	1 575	552	113	46	5.8	—
611	Educational services	10	1 575	552	113	46	5.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CAPE GIRARDEAU, MO (CAPE GIRARDEAU COUNTY PART) *								
61	Educational services	10	1 575	552	113	46	5.8	—
611	Educational services	10	1 575	552	113	46	5.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CARROLLTON, MO								
61	Educational services	1	D	D	D	a	D	D
CHESTERFIELD, MO								
61	Educational services	17	8 137	3 988	684	172	79.1	—
611	Educational services	17	8 137	3 988	684	172	79.1	—
6114	Business schools, & computer & management training	3	5 018	2 929	445	36	100.0	—
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	5	1 492	417	94	29	32.4	—
61151	Technical & trade schools	5	1 492	417	94	29	32.4	—
6116	Other schools & instruction	9	1 627	642	145	107	57.3	—
CHILLICOTHE, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLAYTON, MO								
61	Educational services	8	1 242	444	98	67	21.3	14.5
611	Educational services	8	1 242	444	98	67	21.3	14.5
6116	Other schools & instruction	5	894	298	60	56	18.9	15.5
CLINTON, MO								
61	Educational services	1	D	D	D	a	D	D
COLUMBIA, MO								
61	Educational services	23	D	D	D	b	D	D
611	Educational services	23	D	D	D	b	D	D
6116	Other schools & instruction	17	D	D	D	b	D	D
61169	All other schools & instruction	6	1 126	393	79	27	22.2	35.4
COTTLEVILLE, MO								
61	Educational services	1	D	D	D	a	D	D
CRESTWOOD, MO								
61	Educational services	4	1 086	407	127	28	22.8	—
611	Educational services	4	1 086	407	127	28	22.8	—
6116	Other schools & instruction	4	1 086	407	127	28	22.8	—
CREVE COEUR, MO								
61	Educational services	12	21 473	7 463	2 052	217	1.8	6.3
611	Educational services	12	21 473	7 463	2 052	217	1.8	6.3
6114	Business schools, & computer & management training	4	D	D	D	c	D	D
61142	Computer training	2	D	D	D	c	D	D
611420	Computer training	2	D	D	D	c	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
DELLWOOD, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
DES PERES, MO								
61	Educational services	4	640	278	71	11	72.5	—
611	Educational services	4	640	278	71	11	72.5	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
DEXTER, MO								
61	Educational services	2	D	D	D	a	D	D
ELDON, MO								
61	Educational services	1	D	D	D	a	D	D
ELLISVILLE, MO								
61	Educational services	7	1 847	477	130	77	40.3	21.6
611	Educational services	7	1 847	477	130	77	40.3	21.6
6116	Other schools & instruction	6	D	D	D	b	D	D
61161	Fine arts schools	3	918	219	51	21	D	—
611610	Fine arts schools	3	918	219	51	21	D	—
6116101	Dance schools (including children's & professionals)	3	918	219	51	21	D	—
EUREKA, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
EXCELSIOR SPRINGS, MO *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EXCELSIOR SPRINGS, MO (CLAY COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
FARMINGTON, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
FENTON, MO								
61	Educational services	2	D	D	D	a	D	D
FERGUSON, MO								
61	Educational services	2	D	D	D	a	D	D
FESTUS, MO								
61	Educational services	3	300	56	11	5	D	—
611	Educational services	3	300	56	11	5	D	—
FLORISSANT, MO								
61	Educational services	8	959	368	95	84	23.1	21.9
611	Educational services	8	959	368	95	84	23.1	21.9
6116	Other schools & instruction	7	D	D	D	b	D	D
FRONTENAC, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
FULTON, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
GLADSTONE, MO								
61	Educational services	8	1 438	538	115	44	16.2	1.7
611	Educational services	8	1 438	538	115	44	16.2	1.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
GLENDALE, MO								
61	Educational services	1	D	D	D	a	D	D
GRANDVIEW, MO								
61	Educational services	4	126	17	4	10	87.3	12.7
HANNIBAL, MO *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HANNIBAL, MO (MARION COUNTY PART) *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HARRISONVILLE, MO								
61	Educational services	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAZELWOOD, MO								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
INDEPENDENCE, MO *								
61	Educational services	18	4 270	1 437	305	100	21.0	1.8
611	Educational services	18	4 270	1 437	305	100	21.0	1.8
6115	Technical & trade schools	4	2 784	1 111	251	65	8.0	—
61151	Technical & trade schools	4	2 784	1 111	251	65	8.0	—
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
INDEPENDENCE, MO (JACKSON COUNTY PART) *								
61	Educational services	18	4 270	1 437	305	100	21.0	1.8
611	Educational services	18	4 270	1 437	305	100	21.0	1.8
6115	Technical & trade schools	4	2 784	1 111	251	65	8.0	—
61151	Technical & trade schools	4	2 784	1 111	251	65	8.0	—
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
JACKSON, MO								
61	Educational services	4	408	115	21	11	28.4	71.6
611	Educational services	4	408	115	21	11	28.4	71.6
JEFFERSON CITY, MO *								
61	Educational services	11	2 080	584	142	81	36.1	19.5
611	Educational services	11	2 080	584	142	81	36.1	19.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
JEFFERSON CITY, MO (COLE COUNTY PART) *								
61	Educational services	11	2 080	584	142	81	36.1	19.5
611	Educational services	11	2 080	584	142	81	36.1	19.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
JOPLIN, MO *								
61	Educational services	5	386	72	20	10	21.8	69.7
611	Educational services	5	386	72	20	10	21.8	69.7
JOPLIN, MO (JASPER COUNTY PART) *								
61	Educational services	5	386	72	20	10	21.8	69.7
611	Educational services	5	386	72	20	10	21.8	69.7
KANSAS CITY, MO *								
61	Educational services	50	38 281	11 993	2 849	498	10.8	54.3
611	Educational services	50	38 281	11 993	2 849	498	10.8	54.3
6114	Business schools, & computer & management training	14	8 876	4 760	1 020	110	10.7	59.8
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6115	Technical & trade schools	11	23 323	4 340	1 105	202	6.1	65.8
61151	Technical & trade schools	11	23 323	4 340	1 105	202	6.1	65.8
611519	Other trade & technical schools	8	22 989	4 212	1 077	193	4.7	66.8
6116	Other schools & instruction	21	5 246	2 627	645	168	22.2	2.4
61161	Fine arts schools	9	2 343	1 272	332	76	18.6	2.9
611610	Fine arts schools	9	2 343	1 272	332	76	18.6	2.9
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
KANSAS CITY, MO (CLAY COUNTY PART) *								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
KANSAS CITY, MO (JACKSON COUNTY PART) *								
61	Educational services	40	36 983	11 507	2 715	466	8.4	56.2
611	Educational services	40	36 983	11 507	2 715	466	8.4	56.2
6114	Business schools, & computer & management training	11	D	D	D	c	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	c	D	D
61151	Technical & trade schools	9	D	D	D	c	D	D
611519	Other trade & technical schools	7	D	D	D	c	D	D
6116	Other schools & instruction	17	D	D	D	c	D	D
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	4	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
KANSAS CITY, MO (PLATTE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
KEARNEY, MO								
61	Educational services	1	D	D	D	a	D	D
KIRKSVILLE, MO								
61	Educational services	3	105	19	8	6	D	8.6
KIRKWOOD, MO								
61	Educational services	8	1 720	722	179	38	51.6	-
611	Educational services	8	1 720	722	179	38	51.6	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	1 173	494	109	24	72.0	-
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	a	D	D
LADUE, MO								
61	Educational services	3	354	77	12	4	56.8	43.2
611	Educational services	3	354	77	12	4	56.8	43.2
LEBANON, MO								
61	Educational services	4	257	53	10	10	73.2	-
611	Educational services	4	257	53	10	10	73.2	-
LEE'S SUMMIT, MO *								
61	Educational services	7	1 380	357	65	45	33.4	-
611	Educational services	7	1 380	357	65	45	33.4	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
LEE'S SUMMIT, MO (JACKSON COUNTY PART) *								
61	Educational services	7	1 380	357	65	45	33.4	-
611	Educational services	7	1 380	357	65	45	33.4	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
LIBERTY, MO								
61	Educational services	3	265	78	18	12	D	-
611	Educational services	3	265	78	18	12	D	-
MALDEN, MO								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MANCHESTER, MO								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
MARYLAND HEIGHTS, MO								
61	Educational services	8	8 034	3 369	806	113	27.8	.8
611	Educational services	8	8 034	3 369	806	113	27.8	.8
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
MARYVILLE, MO								
61	Educational services	1	D	D	D	a	D	D
MEXICO, MO								
61	Educational services	2	D	D	D	a	D	D
MOBERLY, MO								
61	Educational services	2	D	D	D	a	D	D
NEOSHO, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NEVADA, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
NIXA, MO								
61	Educational services	1	D	D	D	a	D	D
O'FALLON, MO								
61	Educational services	4	486	91	12	4	85.8	14.2
611	Educational services	4	486	91	12	4	85.8	14.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
OLIVETTE, MO								
61	Educational services	4	1 010	336	77	47	5.5	33.6
611	Educational services	4	1 010	336	77	47	5.5	33.6
6116	Other schools & instruction	3	D	D	D	b	D	D
OSAGE BEACH, MO *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
OSAGE BEACH, MO (CAMDEN COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OVERLAND, MO								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
PARKVILLE, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PLATTE CITY, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
POPLAR BLUFF, MO								
61	Educational services	1	D	D	D	a	D	D
POTOSI, MO								
61	Educational services	1	D	D	D	a	D	D
RAYMORE, MO								
61	Educational services	5	424	103	32	15	45.5	7.1
611	Educational services	5	424	103	32	15	45.5	7.1
RAYTOWN, MO								
61	Educational services	5	488	121	29	14	100.0	—
611	Educational services	5	488	121	29	14	100.0	—
RICHMOND HEIGHTS, MO								
61	Educational services	1	D	D	D	a	D	D
RIVERSIDE, MO								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
RIVERVIEW, MO								
61	Educational services	1	D	D	D	a	D	D
ROLLA, MO								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
ST. ANN, MO								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
61151	Cosmetology & barber schools	1	D	D	D	a	D	D
ST. CHARLES, MO								
61	Educational services	11	945	281	67	27	34.1	3.7
611	Educational services	11	945	281	67	27	34.1	3.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
STE. GENEVIEVE, MO								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ST. JOSEPH, MO								
61	Educational services	11	3 202	660	102	52	88.2	4.4
611	Educational services	11	3 202	660	102	52	88.2	4.4
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
ST. LOUIS, MO (IC)								
61	Educational services	31	5 989	1 990	469	107	35.3	2.7
611	Educational services	31	5 989	1 990	469	107	35.3	2.7
6115	Technical & trade schools	9	2 082	838	202	35	9.1	1.5
61151	Technical & trade schools	9	2 082	838	202	35	9.1	1.5
611511	Cosmetology & barber schools	5	397	209	61	9	3.8	8.1
6116	Other schools & instruction	10	D	D	D	b	D	D
ST. PETERS, MO								
61	Educational services	14	3 186	1 204	332	128	14.9	7.7
611	Educational services	14	3 186	1 204	332	128	14.9	7.7
6116	Other schools & instruction	10	2 887	1 102	304	122	12.6	1.9
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
SEDALIA, MO								
61	Educational services	1	D	D	D	a	D	D
SHREWSBURY, MO								
61	Educational services	2	D	D	D	a	D	D
SIKESTON, MO *								
61	Educational services	2	D	D	D	a	D	D
SIKESTON, MO (SCOTT COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
SPRINGFIELD, MO *								
61	Educational services	28	8 468	3 092	741	241	38.7	12.0
611	Educational services	28	8 468	3 092	741	241	38.7	12.0
6115	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
61151	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	16	D	D	D	c	D	D
SPRINGFIELD, MO (GREENE COUNTY PART) *								
61	Educational services	28	8 468	3 092	741	241	38.7	12.0
611	Educational services	28	8 468	3 092	741	241	38.7	12.0
6115	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
61151	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	16	D	D	D	c	D	D
SULLIVAN, MO *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SULLIVAN, MO (FRANKLIN COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SUNSET HILLS, MO								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TOWN AND COUNTRY, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
TROY, MO								
61	Educational services	3	D	D	D	b	D	D
UNION, MO								
61	Educational services	1	D	D	D	a	D	D
UNIVERSITY CITY, MO								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
VALLEY PARK, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WARRENSBURG, MO								
61	Educational services	2	D	D	D	a	D	D
WARRENTON, MO								
61	Educational services	1	D	D	D	a	D	D
WASHINGTON, MO								
61	Educational services	1	D	D	D	a	D	D
WEBSTER GROVES, MO								
61	Educational services	7	1 169	245	179	24	42.2	—
611	Educational services	7	1 169	245	179	24	42.2	—
WENTZVILLE, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WEST PLAINS, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WILDWOOD, MO *								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BOONE COUNTY, MO								
61	Educational services	2	D	D	D	b	D	D
BALANCE OF CARROLL COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CRAWFORD COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF DADE COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF GENTRY COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF GREENE COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF HOWELL COUNTY, MO							
61	Educational services	2	D	D	D	a	D	D
	BALANCE OF JASPER COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF JEFFERSON COUNTY, MO							
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
	BALANCE OF JOHNSON COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	BALANCE OF LEWIS COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
	BALANCE OF NEWTON COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF PETTIS COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF PHELPS COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF PLATTE COUNTY, MO							
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
	BALANCE OF POLK COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	BALANCE OF PULASKI COUNTY, MO							
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
	BALANCE OF RAY COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF ST. CHARLES COUNTY, MO							
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF STE. GENEVIEVE COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ST. FRANCOIS COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ST. LOUIS COUNTY, MO								
61	Educational services	49	D	D	D	e	D	D
611	Educational services	49	D	D	D	e	D	D
6115	Technical & trade schools	10	9 247	3 174	992	145	3.7	.1
61151	Technical & trade schools	10	9 247	3 174	992	145	3.7	.1
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
611512	Flight training	4	D	D	D	b	D	D
6116	Other schools & instruction	31	4 666	1 643	369	246	35.3	2.6
61161	Fine arts schools	14	1 724	520	130	87	39.6	5.5
611610	Fine arts schools	14	1 724	520	130	87	39.6	5.5
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
61162	Sports & recreation instruction	6	1 732	637	148	122	29.0	—
611620	Sports & recreation instruction	6	1 732	637	148	122	29.0	—
61169	All other schools & instruction	10	D	D	D	b	D	D
BALANCE OF SHELBY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TANEY COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

MISSOURI

Cameron is in Clinton and DeKalb Counties.

Cape Girardeau is in Cape Girardeau and Scott Counties.

Centralia is in Audrain and Boone Counties.

Crawford County is the only county outside New England that is split by an MA boundary. Sullivan city, in Crawford and Franklin Counties, is completely within the St. Louis, MO-IL MSA; the remainder of Crawford County outside of Sullivan city is not in any MA. However, Crawford County is excluded from economic census data tabulations for the St. Louis, MO-IL MSA.

Excelsior Springs is in Clay and Ray Counties.

Hannibal is in Marion and Ralls Counties.

Independence is in Clay and Jackson Counties.

Jefferson City is in Callaway and Cole Counties.

Joplin is in Jasper and Newton Counties.

Kansas City is in Cass, Clay, Jackson, and Platte Counties.

Lee's Summit is in Cass and Jackson Counties.

Marceline is in Chariton and Linn Counties.

Monett is in Barry and Lawrence Counties.

Monroe City is in Marion, Monroe, and Ralls Counties.

Mountain Grove is in Texas and Wright Counties.

Oak Grove is in Jackson and Lafayette Counties.

Osage Beach is in Camden and Miller Counties.

Park Hills resulted from the merger of Flat River (reported in the 1992 Economic Census) and Elvins, Esther, and Rivermines (not populous enough for separate tabulation in the 1992 Economic Census) in January 1994.

Pacific is in Franklin and St. Louis Counties.

Portageville is in New Madrid and Pemiscot Counties.

Scott City is in Cape Girardeau and Scott Counties.

Sikeston is in New Madrid and Scott Counties.

Springfield is in Christian and Greene Counties.

Sugar Creek is in Clay and Jackson Counties.

Sullivan is in Crawford and Franklin Counties; see "Crawford County."

Vanadalia is in Audrain and Ralls Counties.

Wildwood was incorporated in September 1995.

Windsor is in Henry and Pettis Counties.

Appendix E. Metropolitan Areas

MISSOURI

Columbia, MO MSA

Boone County, MO

Joplin, MO MSA

Jasper County, MO

Newton County, MO

Kansas City, MO—KS MSA

Johnson County, KS

Leavenworth County, KS

Miami County, KS

Wyandotte County, KS

Cass County, MO

Clay County, MO

Clinton County, MO

Jackson County, MO

Lafayette County, MO

Platte County, MO

Ray County, MO

St. Joseph, MO MSA

Andrew County, MO

Buchanan County, MO

St. Louis, MO—IL MSA

Clinton County, IL

Jersey County, IL

Madison County, IL

Monroe County, IL

St. Clair County, IL

Franklin County, MO

Jefferson County, MO

Lincoln County, MO

St. Charles County, MO

St. Louis County, MO

Warren County, MO

St. Louis, MO (IC)

Springfield, MO MSA

Christian County, MO

Greene County, MO

Webster County, MO

Mississippi

1997

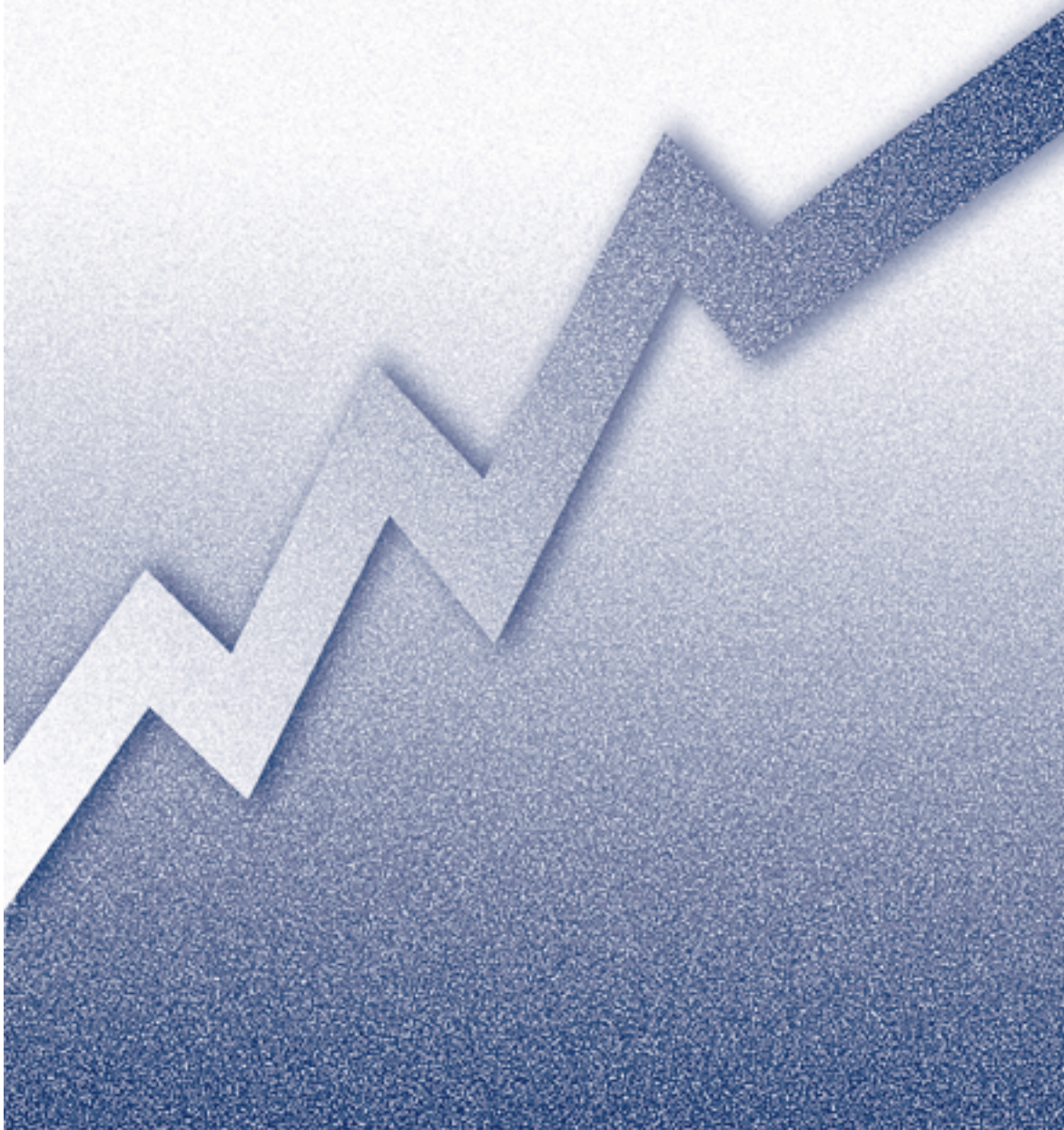
Issued August 1999

EC97S61A-MS

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Mississippi 1997

Issued August 1999

EC97S61A-MS

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MISSISSIPPI								
61	Educational services	154	30 486	8 852	1 913	647	28.9	19.8
611	Educational services	154	30 486	8 852	1 913	647	28.9	19.8
6114	Business schools, & computer & management training	24	6 010	2 112	382	65	21.9	2.8
61141	Business & secretarial schools	1	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	a	D	D
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
61143	Professional & management development training	14	D	D	D	b	D	D
611430	Professional & management development training	14	D	D	D	b	D	D
6115	Technical & trade schools	39	11 185	3 673	831	183	22.0	7.6
61151	Technical & trade schools	39	11 185	3 673	831	183	22.0	7.6
611511	Cosmetology & barber schools	20	3 446	1 176	281	74	20.4	14.3
611512	Flight training	4	D	D	D	b	D	D
611513	Apprenticeship training	2	D	D	D	a	D	D
611519	Other trade & technical schools	13	5 121	1 994	439	74	16.6	6.1
6116	Other schools & instruction	81	12 379	2 769	643	386	38.1	38.0
61161	Fine arts schools	42	2 909	553	139	135	43.0	10.2
611610	Fine arts schools	42	2 909	553	139	135	43.0	10.2
6116101	Dance schools (including children's & professionals)	41	D	D	D	c	D	D
6116102	Art, drama, & music schools	1	D	D	D	a	D	D
61162	Sports & recreation instruction	22	4 994	867	195	122	27.6	61.2
611620	Sports & recreation instruction	22	4 994	867	195	122	27.6	61.2
61169	All other schools & instruction	17	4 476	1 349	309	129	46.5	30.4
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	8	3 173	895	197	28	42.8	40.3
6117	Educational support services	10	912	298	57	13	36.6	35.2
61171	Educational support services	10	912	298	57	13	36.6	35.2
611710	Educational support services	10	912	298	57	13	36.6	35.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MISSISSIPPI									
61	Educational services	29	3 941	3 562	1 339	327	134	23.5	42.1
611	Educational services	29	3 941	3 562	1 339	327	134	23.5	42.1
6114	Business schools, & computer & management training ..	2	D	D	D	D	a	D	D
61143	Professional & management development training ..	2	D	D	D	D	a	D	D
611430	Professional & management development training ..	2	D	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	D	b	D	D
6116	Other schools & instruction	21	D	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	D	a	D	D
61169	All other schools & instruction	18	2 684	2 371	858	207	81	31.2	31.5
611691	Exam preparation & tutoring	4	341	332	87	18	18	6.2	79.2
611699	All other miscellaneous schools & instruction	14	2 343	2 039	771	189	63	34.9	24.6
6117	Educational support services	4	D	D	D	D	a	D	D
61171	Educational support services	4	D	D	D	D	a	D	D
611710	Educational support services	4	D	D	D	D	a	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BILOXI-GULFPORT-PASCAGOULA, MS MSA								
61	Educational services	24	7 542	2 385	514	101	22.1	3.9
611	Educational services	24	7 542	2 385	514	101	22.1	3.9
6114	Business schools, & computer & management training	5	D	D	D	a	D	D
61142	Computer training	2	D	D	D	a	D	D
611420	Computer training	2	D	D	D	a	D	D
6115	Technical & trade schools	9	3 018	822	217	42	30.6	3.2
61151	Technical & trade schools	9	3 018	822	217	42	30.6	3.2
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
HATTIESBURG, MS MSA								
61	Educational services	11	1 420	670	156	60	33.9	36.8
611	Educational services	11	1 420	670	156	60	33.9	36.8
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
JACKSON, MS MSA								
61	Educational services	52	12 947	3 649	755	261	34.8	27.5
611	Educational services	52	12 947	3 649	755	261	34.8	27.5
6115	Technical & trade schools	11	3 642	1 433	285	58	23.9	5.9
61151	Technical & trade schools	11	3 642	1 433	285	58	23.9	5.9
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	6 654	1 353	312	158	41.5	43.9
61161	Fine arts schools	10	915	174	49	42	50.1	—
611610	Fine arts schools	10	915	174	49	42	50.1	—
6116101	Dance schools (including children's & professionals)	10	915	174	49	42	50.1	—
61162	Sports & recreation instruction	5	3 388	357	80	35	13.8	86.2
611620	Sports & recreation instruction	5	3 388	357	80	35	13.8	86.2
61169	All other schools & instruction	7	2 351	822	183	81	78.1	—
MEMPHIS, TN-AR-MS MSA								
61	Educational services	101	34 011	11 136	2 680	666	27.1	11.4
611	Educational services	101	34 011	11 136	2 680	666	27.1	11.4
6114	Business schools, & computer & management training	15	8 537	3 066	767	118	19.8	11.8
61142	Computer training	7	7 006	2 610	666	91	15.1	8.1
611420	Computer training	7	7 006	2 610	666	91	15.1	8.1
6115	Technical & trade schools	24	12 005	3 606	897	196	20.1	1.6
61151	Technical & trade schools	24	12 005	3 606	897	196	20.1	1.6
611511	Cosmetology & barber schools	7	2 239	688	156	45	2.1	—
611512	Flight training	3	D	D	D	b	D	D
611519	Other trade & technical schools	12	6 649	2 198	553	116	14.5	2.6
6116	Other schools & instruction	55	11 266	3 282	721	287	40.2	23.3
61161	Fine arts schools	13	1 958	488	101	34	79.4	3.7
611610	Fine arts schools	13	1 958	488	101	34	79.4	3.7
6116101	Dance schools (including children's & professionals)	10	1 534	417	90	29	73.7	4.8
61162	Sports & recreation instruction	27	4 563	1 325	308	125	55.3	7.4
611620	Sports & recreation instruction	27	4 563	1 325	308	125	55.3	7.4
61169	All other schools & instruction	14	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	c	D	D
AREA OUTSIDE MISSISSIPPI METROPOLITAN AREAS								
61	Educational services	63	D	D	D	c	D	D
611	Educational services	63	D	D	D	c	D	D
6115	Technical & trade schools	15	D	D	D	b	D	D
61151	Technical & trade schools	15	D	D	D	b	D	D
611511	Cosmetology & barber schools	11	D	D	D	b	D	D
6116	Other schools & instruction	42	D	D	D	c	D	D
61161	Fine arts schools	24	D	D	D	b	D	D
611610	Fine arts schools	24	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	23	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	BILOXI-GULFPORT-PASCAGOULA, MS MSA								
	Educational services	3	101	94	59	9	6	20.8	79.2
	HATTIESBURG, MS MSA								
61	Educational services	1	D	D	D	D	a	D	D
	JACKSON, MS MSA								
61	Educational services	6	D	D	D	D	a	D	D
611	Educational services	6	D	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	D	a	D	D
	MEMPHIS, TN-AR-MS MSA								
61	Educational services	25	6 738	6 640	1 870	448	119	34.9	50.2
611	Educational services	25	6 738	6 640	1 870	448	119	34.9	50.2
6115	Technical & trade schools	11	2 977	2 835	767	181	54	19.7	61.5
61151	Technical & trade schools	11	2 977	2 835	767	181	54	19.7	61.5
6116	Other schools & instruction	10	3 251	3 298	951	235	62	44.5	41.9
61161	Fine arts schools	2	D	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
	AREA OUTSIDE MISSISSIPPI METROPOLITAN AREAS								
61	Educational services	19	2 898	2 418	845	213	103	28.2	48.8
611	Educational services	19	2 898	2 418	845	213	103	28.2	48.8
6115	Technical & trade schools	1	D	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	D	b	D	D
6116	Other schools & instruction	13	D	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	ADAMS COUNTY, MS							
	Educational services	1	D	D	D	a	D	D
	ALCORN COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	ATTALA COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	BOLIVAR COUNTY, MS							
61	Educational services	2	D	D	D	a	D	D
	CLAY COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	COAHOMA COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COPIAH COUNTY, MS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DESOTO COUNTY, MS								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
FORREST COUNTY, MS								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
HARRISON COUNTY, MS								
61	Educational services	20	6 903	2 223	469	73	22.7	1.8
611	Educational services	20	6 903	2 223	469	73	22.7	1.8
6114	Business schools, & computer & management training	5	D	D	D	a	D	D
61142	Computer training	2	D	D	D	a	D	D
611420	Computer training	2	D	D	D	a	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
HINDS COUNTY, MS								
61	Educational services	23	8 657	2 290	462	141	33.5	34.2
611	Educational services	23	8 657	2 290	462	141	33.5	34.2
6115	Technical & trade schools	8	2 961	1 061	201	42	21.1	—
61151	Technical & trade schools	8	2 961	1 061	201	42	21.1	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	5 139	1 002	223	92	41.9	52.2
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
HUMPHREYS COUNTY, MS								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
JACKSON COUNTY, MS								
61	Educational services	4	639	162	45	28	14.9	26.6
611	Educational services	4	639	162	45	28	14.9	26.6
JEFFERSON COUNTY, MS								
61	Educational services	1	D	D	D	a	D	D
JONES COUNTY, MS								
61	Educational services	4	330	122	30	13	15.5	4.8
611	Educational services	4	330	122	30	13	15.5	4.8
LAFAYETTE COUNTY, MS								
61	Educational services	4	239	76	15	26	27.2	30.5
611	Educational services	4	239	76	15	26	27.2	30.5
LAMAR COUNTY, MS								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAUDERDALE COUNTY, MS								
61	Educational services	7	1 023	267	62	19	22.1	—
611	Educational services	7	1 023	267	62	19	22.1	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LAWRENCE COUNTY, MS								
61	Educational services	1	D	D	D	a	D	D
LEAKE COUNTY, MS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
LEE COUNTY, MS								
61	Educational services	6	541	148	32	20	51.2	—
611	Educational services	6	541	148	32	20	51.2	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LEFLORE COUNTY, MS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
LINCOLN COUNTY, MS								
61	Educational services	2	D	D	D	a	D	D
MADISON COUNTY, MS								
61	Educational services	12	1 990	547	101	49	34.6	5.8
611	Educational services	12	1 990	547	101	49	34.6	5.8
MONROE COUNTY, MS								
61	Educational services	1	D	D	D	a	D	D
NEWTON COUNTY, MS								
61	Educational services	1	D	D	D	a	D	D
OKTIBBEHA COUNTY, MS								
61	Educational services	5	356	132	19	17	54.8	—
611	Educational services	5	356	132	19	17	54.8	—
PEARL RIVER COUNTY, MS								
61	Educational services	1	D	D	D	a	D	D
PERRY COUNTY, MS								
61	Educational services	1	D	D	D	a	D	D
PIKE COUNTY, MS								
61	Educational services	2	D	D	D	a	D	D
RANKIN COUNTY, MS								
61	Educational services	17	2 300	812	192	71	39.9	21.1
611	Educational services	17	2 300	812	192	71	39.9	21.1
6115	Technical & trade schools	3	681	372	84	16	D	31.4
61151	Technical & trade schools	3	681	372	84	16	D	31.4
6116	Other schools & instruction	7	978	233	57	39	38.4	24.0

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SCOTT COUNTY, MS								
61	Educational services	2	D	D	D	a	D	D
SMITH COUNTY, MS								
61	Educational services	1	D	D	D	a	D	D
TALLAHATCHIE COUNTY, MS								
61	Educational services	1	D	D	D	a	D	D
TATE COUNTY, MS								
61	Educational services	1	D	D	D	a	D	D
TIPPAH COUNTY, MS								
61	Educational services	3	169	15	4	5	D	—
WARREN COUNTY, MS								
61	Educational services	2	D	D	D	a	D	D
WASHINGTON COUNTY, MS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WEBSTER COUNTY, MS								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABERDEEN, MS								
61	Educational services	1	D	D	D	a	D	D
BELZONI, MS								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
BILOXI, MS								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BRANDON, MS								
61	Educational services	7	546	90	28	21	64.8	6.6
611	Educational services	7	546	90	28	21	64.8	6.6
BROOKHAVEN, MS								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARTHAGE, MS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
CLEVELAND, MS								
61	Educational services	2	D	D	D	a	D	D
CLINTON, MS								
61	Educational services	3	533	175	41	35	D	-
611	Educational services	3	533	175	41	35	D	-
CORINTH, MS								
61	Educational services	1	D	D	D	a	D	D
CRYSTAL SPRINGS, MS								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
FLOWOOD, MS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
FOREST, MS								
61	Educational services	1	D	D	D	a	D	D
GAUTIER, MS								
61	Educational services	1	D	D	D	a	D	D
GREENVILLE, MS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GREENWOOD, MS								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GULFPORT, MS								
61	Educational services	10	6 066	2 097	442	54	13.9	1.9
611	Educational services	10	6 066	2 097	442	54	13.9	1.9
6114	Business schools, & computer & management training	3	D	D	D	a	D	D
61142	Computer training	2	D	D	D	a	D	D
611420	Computer training	2	D	D	D	a	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
HATTIESBURG, MS *								
61	Educational services	7	1 189	623	146	51	22.8	43.9
611	Educational services	7	1 189	623	146	51	22.8	43.9
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HATTIESBURG, MS (FORREST COUNTY PART) *								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
HATTIESBURG, MS (LAMAR COUNTY PART) *								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
HERNANDO, MS								
61	Educational services	1	D	D	D	a	D	D
JACKSON, MS *								
61	Educational services	20	7 856	1 990	387	93	27.2	38.4
611	Educational services	20	7 856	1 990	387	93	27.2	38.4
6115	Technical & trade schools	8	2 961	1 061	201	42	21.1	—
61151	Technical & trade schools	8	2 961	1 061	201	42	21.1	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
JACKSON, MS (HINDS COUNTY PART) *								
61	Educational services	19	D	D	D	b	D	D
611	Educational services	19	D	D	D	b	D	D
6115	Technical & trade schools	8	2 961	1 061	201	42	21.1	—
61151	Technical & trade schools	8	2 961	1 061	201	42	21.1	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
JACKSON, MS (MADISON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
LAUREL, MS								
61	Educational services	4	330	122	30	13	15.5	4.8
611	Educational services	4	330	122	30	13	15.5	4.8
LONG BEACH, MS								
61	Educational services	1	D	D	D	a	D	D
MCCOMB, MS								
61	Educational services	2	D	D	D	a	D	D
MADISON, MS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MERIDIAN, MS								
61	Educational services	7	1 023	267	62	19	22.1	—
611	Educational services	7	1 023	267	62	19	22.1	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MORTON, MS								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NATCHEZ, MS								
61	Educational services	1	D	D	D	a	D	D
NETTLETON, MS *								
61	Educational services	1	D	D	D	a	D	D
NETTLETON, MS (LEE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
OCEAN SPRINGS, MS								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
OLIVE BRANCH, MS								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
OXFORD, MS								
61	Educational services	3	D	D	D	b	D	D
PASCAGOULA, MS								
61	Educational services	1	D	D	D	a	D	D
PEARL, MS								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PETAL, MS								
61	Educational services	2	D	D	D	a	D	D
PICAYUNE, MS								
61	Educational services	1	D	D	D	a	D	D
RICHLAND, MS								
61	Educational services	1	D	D	D	a	D	D
RIDGELAND, MS								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
RIPLEY, MS								
61	Educational services	3	169	15	4	5	D	—
SENATOBIA, MS								
61	Educational services	1	D	D	D	a	D	D
SOUTHAVEN, MS								
61	Educational services	2	D	D	D	a	D	D
STARKVILLE, MS								
61	Educational services	3	D	D	D	a	D	D
TUPELO, MS								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	VICKSBURG, MS							
61	Educational services	1	D	D	D	a	D	D
	WEST POINT, MS							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF ATTALA COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF COAHOMA COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF COPIAH COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF HARRISON COUNTY, MS							
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
	BALANCE OF HINDS COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	BALANCE OF JEFFERSON COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF LAFAYETTE COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF LAMAR COUNTY, MS							
61	Educational services	2	D	D	D	a	D	D
	BALANCE OF LAWRENCE COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF LEFLORE COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF NEWTON COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF OKTIBBEHA COUNTY, MS							
61	Educational services	2	D	D	D	a	D	D
	BALANCE OF PERRY COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF RANKIN COUNTY, MS							
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
	BALANCE OF SMITH COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF TALLAHATCHIE COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF WARREN COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF WEBSTER COUNTY, MS							
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MISSISSIPPI

Baldwyn is in Lee and Prentiss Counties.

Hattiesburg is in Forrest and Lamar Counties.

Jackson is in Hinds, Madison, and Rankin Counties.

Nettleton is in Lee and Monroe Counties.

Appendix E. Metropolitan Areas

MISSISSIPPI

Biloxi—Gulfport—Pascagoula, MS MSA

Hancock County, MS

Harrison County, MS

Jackson County, MS

Hattiesburg, MS MSA

Forrest County, MS

Lamar County, MS

Jackson, MS MSA

Hinds County, MS

Madison County, MS

Rankin County, MS

Memphis, TN—AR—MS MSA

Crittenden County, AR

DeSoto County, MS

Fayette County, TN

Shelby County, TN

Tipton County, TN

Montana

1997

Issued August 1999

EC97S61A-MT

1997 Economic Census

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U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Montana 1997

Issued August 1999

EC97S61A-MT

1997 Economic Census

Educational Services

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONTANA								
61	Educational services	106	15 619	4 238	1 102	595	42.6	4.9
611	Educational services	106	15 619	4 238	1 102	595	42.6	4.9
6114	Business schools, & computer & management training	9	1 484	385	66	15	79.2	12.9
61141	Business & secretarial schools	1	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	a	D	D
61142	Computer training	6	D	D	D	a	D	D
611420	Computer training	6	D	D	D	a	D	D
61143	Professional & management development training	2	D	D	D	a	D	D
611430	Professional & management development training	2	D	D	D	a	D	D
6115	Technical & trade schools	19	3 088	811	198	60	41.6	1.1
61151	Technical & trade schools	19	3 088	811	198	60	41.6	1.1
611511	Cosmetology & barber schools	10	1 665	505	136	33	36.3	—
611512	Flight training	2	D	D	D	a	D	D
611513	Apprenticeship training	1	D	D	D	a	D	D
611519	Other trade & technical schools	6	1 251	273	55	20	42.6	.6
6116	Other schools & instruction	72	7 883	1 941	597	487	43.7	5.2
61161	Fine arts schools	15	969	213	65	70	40.0	—
611610	Fine arts schools	15	969	213	65	70	40.0	—
6116101	Dance schools (including children's & professionals)	14	D	D	D	b	D	D
6116102	Art, drama, & music schools	1	D	D	D	a	D	D
61162	Sports & recreation instruction	43	4 749	1 223	427	305	53.1	7.9
611620	Sports & recreation instruction	43	4 749	1 223	427	305	53.1	7.9
61163	Language schools	2	D	D	D	a	D	D
611630	Language schools	2	D	D	D	a	D	D
61169	All other schools & instruction	12	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	5	1 231	276	59	70	17.3	3.0
6117	Educational support services	6	3 164	1 101	241	33	23.7	3.9
61171	Educational support services	6	3 164	1 101	241	33	23.7	3.9
611710	Educational support services	6	3 164	1 101	241	33	23.7	3.9

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MONTANA									
61	Educational services	59	8 935	8 388	3 356	765	268	16.5	15.9
611	Educational services	59	8 935	8 388	3 356	765	268	16.5	15.9
6114	Business schools, & computer & management training	3	D	D	D	D	a	D	D
61143	Professional & management development training	3	D	D	D	D	a	D	D
611430	Professional & management development training	3	D	D	D	D	a	D	D
6115	Technical & trade schools	15	D	D	D	D	b	D	D
61151	Technical & trade schools	15	D	D	D	D	b	D	D
611513	Apprenticeship training	11	965	939	360	110	28	34.1	—
611519	Other trade & technical schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	35	5 436	5 059	1 883	403	177	9.6	17.5
61161	Fine arts schools	5	D	D	D	D	a	D	D
611610	Fine arts schools	5	D	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	4	D	D	D	D	a	D	D
61162	Sports & recreation instruction	10	1 218	1 158	324	113	81	4.3	17.7
611620	Sports & recreation instruction	10	1 218	1 158	324	113	81	4.3	17.7
61163	Language schools	2	D	D	D	D	b	D	D
611630	Language schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	18	2 490	2 335	976	177	47	1.8	29.2
611691	Exam preparation & tutoring	4	92	87	50	9	4	—	100.0
611699	All other miscellaneous schools & instruction	14	2 398	2 248	926	168	43	1.9	26.5
6117	Educational support services	6	D	D	D	D	b	D	D
61171	Educational support services	6	D	D	D	D	b	D	D
611710	Educational support services	6	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BILLINGS, MT MSA								
61	Educational services	16	3 533	1 082	223	94	30.8	.1
611	Educational services	16	3 533	1 082	223	94	30.8	.1
6115	Technical & trade schools	4	1 250	404	106	27	2.6	—
61151	Technical & trade schools	4	1 250	404	106	27	2.6	—
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
GREAT FALLS, MT MSA								
61	Educational services	11	842	240	83	37	34.9	—
611	Educational services	11	842	240	83	37	34.9	—
AREA OUTSIDE MONTANA METROPOLITAN AREAS								
61	Educational services	79	11 244	2 916	796	464	46.9	6.7
611	Educational services	79	11 244	2 916	796	464	46.9	6.7
6115	Technical & trade schools	13	D	D	D	b	D	D
61151	Technical & trade schools	13	D	D	D	b	D	D
611511	Cosmetology & barber schools	6	D	D	D	a	D	D
6116	Other schools & instruction	56	D	D	D	e	D	D
61162	Sports & recreation instruction	36	3 652	893	358	254	52.9	10.2
611620	Sports & recreation instruction	36	3 652	893	358	254	52.9	10.2
61169	All other schools & instruction	11	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BILLINGS, MT MSA									
61	Educational services	4	458	411	154	33	9	31.4	3.3
611	Educational services	4	458	411	154	33	9	31.4	3.3
GREAT FALLS, MT MSA									
61	Educational services	3	D	D	D	D	a	D	D
611	Educational services	3	D	D	D	D	a	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
AREA OUTSIDE MONTANA METROPOLITAN AREAS									
61	Educational services	52	D	D	D	D	c	D	D
611	Educational services	52	D	D	D	D	c	D	D
6115	Technical & trade schools	10	D	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	D	b	D	D
6116	Other schools & instruction	33	D	D	D	D	c	D	D
61161	Fine arts schools	5	D	D	D	D	a	D	D
611610	Fine arts schools	5	D	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	D	a	D	D
61169	All other schools & instruction	18	2 490	2 335	976	177	47	1.8	29.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLAINE COUNTY, MT								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
BROADWATER COUNTY, MT								
61	Educational services	1	D	D	D	a	D	D
CASCADE COUNTY, MT								
61	Educational services	11	842	240	83	37	34.9	—
611	Educational services	11	842	240	83	37	34.9	—
CUSTER COUNTY, MT								
61	Educational services	1	D	D	D	a	D	D
DAWSON COUNTY, MT								
61	Educational services	1	D	D	D	a	D	D
FERGUS COUNTY, MT								
61	Educational services	3	D	D	D	a	D	D
FLATHEAD COUNTY, MT								
61	Educational services	5	981	486	253	125	12.0	—
611	Educational services	5	981	486	253	125	12.0	—
6116	Other schools & instruction	4	D	D	D	c	D	D
GALLATIN COUNTY, MT								
61	Educational services	16	2 338	231	46	29	79.7	13.6
611	Educational services	16	2 338	231	46	29	79.7	13.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61162	Sports & recreation instruction	11	1 348	109	13	16	74.5	23.5
611620	Sports & recreation instruction	11	1 348	109	13	16	74.5	23.5
GRANITE COUNTY, MT								
61	Educational services	1	D	D	D	a	D	D
HILL COUNTY, MT								
61	Educational services	2	D	D	D	a	D	D
JEFFERSON COUNTY, MT								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LEWIS AND CLARK COUNTY, MT								
61	Educational services	9	684	254	44	26	44.0	17.8
611	Educational services	9	684	254	44	26	44.0	17.8
MADISON COUNTY, MT								
61	Educational services	2	D	D	D	a	D	D
MISSOULA COUNTY, MT								
61	Educational services	20	4 297	1 121	291	158	26.3	4.1
611	Educational services	20	4 297	1 121	291	158	26.3	4.1
6115	Technical & trade schools	6	D	D	D	a	D	D
61151	Technical & trade schools	6	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	12	1 813	412	132	125	35.1	—
PARK COUNTY, MT								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PHILLIPS COUNTY, MT								
61	Educational services	1	D	D	D	a	D	D
POWDER RIVER COUNTY, MT								
61	Educational services	1	D	D	D	a	D	D
RAVALLI COUNTY, MT								
61	Educational services	1	D	D	D	a	D	D
SANDERS COUNTY, MT								
61	Educational services	1	D	D	D	a	D	D
SHERIDAN COUNTY, MT								
61	Educational services	1	D	D	D	a	D	D
SILVER BOW COUNTY, MT								
61	Educational services	5	566	163	41	44	21.7	7.1
611	Educational services	5	566	163	41	44	21.7	7.1
SWEET GRASS COUNTY, MT								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
TOOLE COUNTY, MT								
61	Educational services	2	D	D	D	a	D	D
YELLOWSTONE COUNTY, MT								
61	Educational services	16	3 533	1 082	223	94	30.8	.1
611	Educational services	16	3 533	1 082	223	94	30.8	.1
6115	Technical & trade schools	4	1 250	404	106	27	2.6	—
61151	Technical & trade schools	4	1 250	404	106	27	2.6	—
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BILLINGS, MT								
61	Educational services	12	1 795	591	154	75	44.2	-
611	Educational services	12	1 795	591	154	75	44.2	-
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
BOZEMAN, MT								
61	Educational services	11	1 673	190	43	27	90.6	-
611	Educational services	11	1 673	190	43	27	90.6	-
6116	Other schools & instruction	9	D	D	D	b	D	D
BUTTE-SILVER BOW, MT (CC) *								
61	Educational services	5	566	163	41	44	21.7	7.1
611	Educational services	5	566	163	41	44	21.7	7.1
BUTTE-SILVER BOW, MT *								
61	Educational services	5	566	163	41	44	21.7	7.1
611	Educational services	5	566	163	41	44	21.7	7.1
GREAT FALLS, MT								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
HAVRE, MT								
61	Educational services	1	D	D	D	a	D	D
HELENA, MT								
61	Educational services	8	D	D	D	a	D	D
611	Educational services	8	D	D	D	a	D	D
KALISPELL, MT								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
LEWISTOWN, MT								
61	Educational services	2	D	D	D	a	D	D
MILES CITY, MT								
61	Educational services	1	D	D	D	a	D	D
MISSOULA, MT								
61	Educational services	19	D	D	D	c	D	D
611	Educational services	19	D	D	D	c	D	D
6115	Technical & trade schools	6	D	D	D	a	D	D
61151	Technical & trade schools	6	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	12	1 813	412	132	125	35.1	-
SHELBY, MT								
61	Educational services	1	D	D	D	a	D	D
WHITEFISH, MT								
61	Educational services	1	D	D	D	c	D	D
611	Educational services	1	D	D	D	c	D	D
BALANCE OF BLAINE COUNTY, MT								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF BROADWATER COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF CASCADE COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF DAWSON COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF FERGUS COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF GALLATIN COUNTY, MT							
61	Educational services	5	665	41	3	2	52.3	47.7
611	Educational services	5	665	41	3	2	52.3	47.7
	BALANCE OF GRANITE COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF HILL COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF JEFFERSON COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	BALANCE OF LEWIS AND CLARK COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF MADISON COUNTY, MT							
61	Educational services	2	D	D	D	a	D	D
	BALANCE OF MISSOULA COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	BALANCE OF PARK COUNTY, MT							
61	Educational services	2	D	D	D	a	D	D
	BALANCE OF PHILLIPS COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF POWDER RIVER COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF RAVALLI COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF SANDERS COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF SHERIDAN COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF SWEET GRASS COUNTY, MT							
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF TOOLE COUNTY, MT							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF YELLOWSTONE COUNTY, MT							
61	Educational services	4	1 738	491	69	19	16.9	.2
611	Educational services	4	1 738	491	69	19	16.9	.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MONTANA

Butte-Silver Bow. See “Butte-Silver Bow (consolidated city).”

Butte-Silver Bow (consolidated city) is coextensive with Silver Bow County. It includes Walkerville, which is not populous enough for separate tabulation. Therefore, “Butte-Silver Bow” refers to the whole consolidated city.

Appendix E. Metropolitan Areas

MONTANA

Billings, MT MSA

Yellowstone County, MT

Great Falls, MT MSA

Cascade County, MT

North Carolina

1997

Issued August 1999

EC97S61A-NC

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

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Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

North Carolina 1997

Issued August 1999

EC97S61A-NC

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTH CAROLINA								
61	Educational services	863	337 040	103 744	21 991	6 313	29.1	7.8
611	Educational services	863	337 040	103 744	21 991	6 313	29.1	7.8
6114	Business schools, & computer & management training	154	159 137	41 122	8 383	1 105	19.0	7.6
61141	Business & secretarial schools	9	10 523	3 592	657	122	1.7	12.1
611410	Business & secretarial schools	9	10 523	3 592	657	122	1.7	12.1
61142	Computer training	80	62 219	23 529	5 865	736	17.7	15.6
611420	Computer training	80	62 219	23 529	5 865	736	17.7	15.6
61143	Professional & management development training	85	86 395	14 001	1 861	247	22.0	1.2
611430	Professional & management development training	65	86 395	14 001	1 861	247	22.0	1.2
6115	Technical & trade schools	110	37 745	13 687	3 432	621	29.7	10.2
61151	Technical & trade schools	110	37 745	13 687	3 432	621	29.7	10.2
611511	Cosmetology & barber schools	45	10 942	4 645	1 071	240	10.4	6.5
611512	Flight training	9	2 187	526	123	28	79.0	16.6
611513	Apprenticeship training	4	811	349	95	18	6.7	52.2
611519	Other trade & technical schools	52	23 805	8 167	2 143	335	34.8	9.9
6116	Other schools & instruction	517	109 117	34 534	7 519	3 161	44.7	8.5
61161	Fine arts schools	201	25 252	6 918	1 706	816	44.5	9.5
611610	Fine arts schools	201	25 252	6 918	1 706	816	44.5	9.5
6116101	Dance schools (including children's & professionals)	174	22 443	5 988	1 529	712	41.7	10.4
6116102	Art, drama, & music schools	27	2 809	930	177	104	66.7	2.9
61162	Sports & recreation instruction	150	29 929	9 016	1 806	820	47.3	9.0
611620	Sports & recreation instruction	150	29 929	9 016	1 806	820	47.3	9.0
61163	Language schools	8	1 522	674	126	59	11.7	7.0
611630	Language schools	8	1 522	674	126	59	11.7	7.0
61169	All other schools & instruction	158	52 414	17 926	3 881	1 466	44.2	7.7
611691	Exam preparation & tutoring	64	24 628	6 622	1 560	637	64.3	4.0
611692	Automobile driving schools	32	13 324	7 065	1 423	418	13.3	1.4
611699	All other miscellaneous schools & instruction	62	14 462	4 239	898	411	38.6	19.9
6117	Educational support services	82	31 041	14 401	2 657	1 426	25.6	4.2
61171	Educational support services	82	31 041	14 401	2 657	1 426	25.6	4.2
611710	Educational support services	82	31 041	14 401	2 657	1 426	25.6	4.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NORTH CAROLINA									
61	Educational services	101	75 927	69 450	27 480	6 559	1 121	5.8	4.7
611	Educational services	101	75 927	69 450	27 480	6 559	1 121	5.8	4.7
6114	Business schools, & computer & management training	5	D	D	D	D	e	D	D
61143	Professional & management development training	5	D	D	D	D	e	D	D
611430	Professional & management development training	5	D	D	D	D	e	D	D
6115	Technical & trade schools	8	D	D	D	D	c	D	D
61151	Technical & trade schools	8	D	D	D	D	c	D	D
611513	Apprenticeship training	5	243	210	111	27	7	33.7	7.4
611519	Other trade & technical schools	3	D	D	D	D	c	D	D
6116	Other schools & instruction	74	28 867	27 358	9 404	2 138	591	13.3	7.5
61161	Fine arts schools	16	7 999	7 610	3 320	727	262	9.0	7.8
611610	Fine arts schools	16	7 999	7 610	3 320	727	262	9.0	7.8
6116101	Dance schools (including children's & professionals)	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	15	D	D	D	D	e	D	D
61162	Sports & recreation instruction	11	885	886	416	90	32	56.8	19.7
611620	Sports & recreation instruction	11	885	886	416	90	32	56.8	19.7
61163	Language schools	3	D	D	D	D	a	D	D
611630	Language schools	3	D	D	D	D	a	D	D
61169	All other schools & instruction	44	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	37	D	D	D	D	e	D	D
6117	Educational support services	14	9 489	8 234	1 131	258	66	4.9	10.2
61171	Educational support services	14	9 489	8 234	1 131	258	66	4.9	10.2
611710	Educational support services	14	9 489	8 234	1 131	258	66	4.9	10.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ASHEVILLE, NC MSA								
61	Educational services	32	5 713	1 459	388	116	28.9	11.8
611	Educational services	32	5 713	1 459	388	116	28.9	11.8
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	D	D	D
6116	Other schools & instruction	22	2 127	497	132	73	47.7	21.8
61161	Fine arts schools	11	764	224	63	33	65.3	—
611610	Fine arts schools	11	764	224	63	33	65.3	—
CHARLOTTE–GASTONIA–ROCK HILL, NC–SC MSA								
61	Educational services	214	82 224	28 766	5 360	1 523	34.6	11.1
611	Educational services	214	82 224	28 766	5 360	1 523	34.6	11.1
6114	Business schools, & computer & management training	38	37 369	12 997	2 024	333	32.3	17.3
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
61142	Computer training	20	17 261	6 281	1 438	217	8.1	26.9
611420	Computer training	20	17 261	6 281	1 438	217	8.1	26.9
61143	Professional & management development training	14	D	D	D	b	D	D
611430	Professional & management development training	14	D	D	D	b	D	D
6115	Technical & trade schools	24	9 286	3 289	904	135	37.9	1.1
61151	Technical & trade schools	24	9 286	3 289	904	135	37.9	1.1
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611519	Other trade & technical schools	14	D	D	D	b	D	D
6116	Other schools & instruction	133	31 034	10 712	2 212	846	32.9	7.5
61161	Fine arts schools	47	6 345	1 710	433	192	45.8	13.9
611610	Fine arts schools	47	6 345	1 710	433	192	45.8	13.9
6116101	Dance schools (including children's & professionals)	39	D	D	D	c	D	D
61162	Sports & recreation instruction	40	6 835	1 792	289	180	33.7	6.3
611620	Sports & recreation instruction	40	6 835	1 792	289	180	33.7	6.3
61169	All other schools & instruction	43	D	D	D	e	D	D
611691	Exam preparation & tutoring	14	4 956	2 256	456	156	34.1	1.3
611692	Automobile driving schools	7	5 333	2 438	473	102	13.0	2.4
611699	All other miscellaneous schools & instruction	22	D	D	D	c	D	D
6117	Educational support services	19	4 535	1 768	220	209	59.2	5.0
61171	Educational support services	19	4 535	1 768	220	209	59.2	5.0
611710	Educational support services	19	4 535	1 768	220	209	59.2	5.0
FAYETTEVILLE, NC MSA								
61	Educational services	22	2 715	966	267	110	49.1	—
611	Educational services	22	2 715	966	267	110	49.1	—
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	16	1 880	652	184	85	61.2	—
GOLDSBORO, NC MSA								
61	Educational services	8	802	306	68	42	57.4	—
611	Educational services	8	802	306	68	42	57.4	—
GREENSBORO–WINSTON–SALEM–HIGH POINT, NC MSA								
61	Educational services	147	41 875	15 592	3 347	1 074	37.7	3.5
611	Educational services	147	41 875	15 592	3 347	1 074	37.7	3.5
6114	Business schools, & computer & management training	38	17 212	5 551	1 262	197	52.7	.2
61142	Computer training	19	9 661	3 290	773	121	45.9	.4
611420	Computer training	19	9 661	3 290	773	121	45.9	.4
61143	Professional & management development training	18	D	D	D	b	D	D
611430	Professional & management development training	18	D	D	D	b	D	D
6115	Technical & trade schools	18	5 944	2 702	580	121	19.8	—
61151	Technical & trade schools	18	5 944	2 702	580	121	19.8	—
611511	Cosmetology & barber schools	11	D	D	D	b	D	D
6116	Other schools & instruction	81	14 043	4 991	1 065	473	33.1	9.3
61161	Fine arts schools	29	3 716	1 072	255	138	27.4	5.1
611610	Fine arts schools	29	3 716	1 072	255	138	27.4	5.1
6116101	Dance schools (including children's & professionals)	24	3 514	1 033	246	133	23.2	5.4
61162	Sports & recreation instruction	22	5 953	2 387	488	183	35.6	7.1
611620	Sports & recreation instruction	22	5 953	2 387	488	183	35.6	7.1
61169	All other schools & instruction	28	D	D	D	c	D	D
611691	Exam preparation & tutoring	13	1 703	648	149	89	29.6	22.0
611692	Automobile driving schools	7	1 667	580	121	42	19.5	1.6
6117	Educational support services	10	4 676	2 348	440	283	19.2	2.4
61171	Educational support services	10	4 676	2 348	440	283	19.2	2.4
611710	Educational support services	10	4 676	2 348	440	283	19.2	2.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GREENVILLE, NC MSA								
61	Educational services	13	3 969	1 696	417	170	11.2	—
611	Educational services	13	3 969	1 696	417	170	11.2	—
6116	Other schools & instruction	11	D	D	D	c	D	D
61169	All other schools & instruction	3	D	D	D	c	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
HICKORY—MORGANTON—LENOIR, NC MSA								
61	Educational services	11	1 314	462	104	55	39.3	6.8
611	Educational services	11	1 314	462	104	55	39.3	6.8
6116	Other schools & instruction	8	D	D	D	b	D	D
JACKSONVILLE, NC MSA								
61	Educational services	11	3 428	593	116	52	76.7	—
611	Educational services	11	3 428	593	116	52	76.7	—
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
NORFOLK—VIRGINIA BEACH—NEWPORT NEWS, VA—NC MSA								
61	Educational services	196	48 789	17 652	3 610	1 213	24.2	13.8
611	Educational services	196	48 789	17 652	3 610	1 213	24.2	13.8
6114	Business schools, & computer & management training	38	21 734	8 063	1 550	364	8.1	10.5
61142	Computer training	25	18 642	6 549	1 202	307	5.1	11.6
611420	Computer training	25	18 642	6 549	1 202	307	5.1	11.6
6115	Technical & trade schools	35	10 290	3 950	831	254	18.3	17.8
61151	Technical & trade schools	35	10 290	3 950	831	254	18.3	17.8
611511	Cosmetology & barber schools	13	D	D	D	b	D	D
611519	Other trade & technical schools	16	5 976	2 144	459	148	17.5	15.6
6116	Other schools & instruction	117	16 274	5 363	1 200	590	47.6	15.8
61161	Fine arts schools	49	4 506	1 335	311	194	47.9	8.8
611610	Fine arts schools	49	4 506	1 335	311	194	47.9	8.8
6116101	Dance schools (including children's & professionals')	41	4 106	1 201	294	174	45.2	9.6
61162	Sports & recreation instruction	37	5 475	1 779	400	182	56.6	33.6
611620	Sports & recreation instruction	37	5 475	1 779	400	182	56.6	33.6
61169	All other schools & instruction	31	6 293	2 249	489	214	39.5	5.2
611691	Exam preparation & tutoring	9	1 685	540	116	86	62.9	14.7
611699	All other miscellaneous schools & instruction	12	3 936	1 495	329	108	19.1	2.0
RALEIGH—DURHAM—CHAPEL HILL, NC MSA								
61	Educational services	248	171 408	45 703	10 019	2 550	20.5	7.0
611	Educational services	248	171 408	45 703	10 019	2 550	20.5	7.0
6114	Business schools, & computer & management training	56	99 452	20 487	4 665	500	7.3	5.4
61142	Computer training	30	33 633	13 329	3 490	357	12.1	14.5
611420	Computer training	30	33 633	13 329	3 490	357	12.1	14.5
61143	Professional & management development training	23	65 528	7 032	1 149	138	4.5	.5
611430	Professional & management development training	23	65 528	7 032	1 149	138	4.5	.5
6115	Technical & trade schools	31	12 277	4 230	1 038	189	27.2	19.2
61151	Technical & trade schools	31	12 277	4 230	1 038	189	27.2	19.2
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
611519	Other trade & technical schools	17	8 260	2 917	690	121	23.1	22.2
6116	Other schools & instruction	126	39 139	11 336	2 472	959	54.8	8.6
61161	Fine arts schools	46	7 464	2 318	554	223	31.5	8.3
611610	Fine arts schools	46	7 464	2 318	554	223	31.5	8.3
6116101	Dance schools (including children's & professionals')	36	5 801	1 716	447	163	24.5	9.4
6116102	Art, drama, & music schools	10	1 663	602	107	60	56.0	4.6
61162	Sports & recreation instruction	41	9 548	2 618	503	216	60.9	17.2
611620	Sports & recreation instruction	41	9 548	2 618	503	216	60.9	17.2
61169	All other schools & instruction	37	D	D	D	e	D	D
611691	Exam preparation & tutoring	17	15 118	2 601	687	226	82.8	.6
611692	Automobile driving schools	6	D	D	D	c	D	D
6117	Educational support services	35	20 540	9 650	1 844	902	15.5	4.7
61171	Educational support services	35	20 540	9 650	1 844	902	15.5	4.7
611710	Educational support services	35	20 540	9 650	1 844	902	15.5	4.7
ROCKY MOUNT, NC MSA								
61	Educational services	8	935	213	29	27	57.8	7.9
611	Educational services	8	935	213	29	27	57.8	7.9

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WILMINGTON, NC MSA								
61	Educational services	33	6 678	2 513	526	167	51.9	10.8
611	Educational services	33	6 678	2 513	526	167	51.9	10.8
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	22	3 698	1 150	243	119	70.0	5.0
61161	Fine arts schools	11	1 347	408	93	45	89.9	2.7
611610	Fine arts schools	11	1 347	408	93	45	89.9	2.7
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61162	Sports & recreation instruction	7	1 298	387	97	33	86.1	11.4
611620	Sports & recreation instruction	7	1 298	387	97	33	86.1	11.4
61169	All other schools & instruction	4	1 053	355	53	41	24.7	—
AREA OUTSIDE NORTH CAROLINA METROPOLITAN AREAS								
61	Educational services	125	17 144	5 924	1 434	456	49.4	13.9
611	Educational services	125	17 144	5 924	1 434	456	49.4	13.9
6115	Technical & trade schools	17	3 617	1 950	543	90	14.1	18.1
61151	Technical & trade schools	17	3 617	1 950	543	90	14.1	18.1
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
6116	Other schools & instruction	82	10 693	2 666	614	318	54.3	15.1
61161	Fine arts schools	40	3 819	770	217	122	64.6	15.8
611610	Fine arts schools	40	3 819	770	217	122	64.6	15.8
6116101	Dance schools (including children's & professionals)	39	D	D	D	c	D	D
61162	Sports & recreation instruction	21	3 587	932	206	77	51.0	1.3
611620	Sports & recreation instruction	21	3 587	932	206	77	51.0	1.3
61169	All other schools & instruction	21	3 287	964	191	119	45.8	29.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ASHEVILLE, NC MSA									
61	Educational services	8	D	D	D	D	c	D	D
611	Educational services	8	D	D	D	D	c	D	D
6114	Business schools, & computer & management training ..	1	D	D	D	D	b	D	D
61143	Professional & management development training ...	1	D	D	D	D	b	D	D
611430	Professional & management development training ..	1	D	D	D	D	b	D	D
CHARLOTTE—GASTONIA—ROCK HILL, NC—SC MSA									
61	Educational services	13	3 113	3 027	1 634	467	118	14.9	12.1
611	Educational services	13	3 113	3 027	1 634	467	118	14.9	12.1
6116	Other schools & instruction	11	D	D	D	D	c	D	D
61161	Fine arts schools	3	D	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	D	b	D	D
FAYETTEVILLE, NC MSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
GREENSBORO–WINSTON-SALEM–HIGH POINT, NC MSA									
61	Educational services	11	D	D	D	D	e	D	D
611	Educational services	11	D	D	D	D	e	D	D
6114	Business schools, & computer & management training ..	1	D	D	D	D	c	D	D
61143	Professional & management development training	1	D	D	D	D	c	D	D
611430	Professional & management development training ..	1	D	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
GREENVILLE, NC MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
HICKORY–MORGANTON–LENOIR, NC MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
JACKSONVILLE, NC MSA									
61	Educational services	1	D	D	D	D	a	D	D
NORFOLK–VIRGINIA BEACH–NEWPORT NEWS, VA–NC MSA									
61	Educational services	26	8 787	8 180	1 719	405	104	26.3	45.0
611	Educational services	26	8 787	8 180	1 719	405	104	26.3	45.0
6115	Technical & trade schools	8	1 607	1 500	634	129	26	25.1	61.5
61151	Technical & trade schools	8	1 607	1 500	634	129	26	25.1	61.5
6116	Other schools & instruction	14	5 989	5 565	828	205	62	16.7	47.0
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	D	a	D	D
611620	Sports & recreation instruction	3	D	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
RALEIGH–DURHAM–CHAPEL HILL, NC MSA									
61	Educational services	28	11 926	11 780	3 880	891	213	17.2	10.4
611	Educational services	28	11 926	11 780	3 880	891	213	17.2	10.4
6116	Other schools & instruction	21	10 181	10 110	3 094	711	192	17.5	4.8
61161	Fine arts schools	6	2 301	2 191	981	277	103	11.1	10.8
611610	Fine arts schools	6	2 301	2 191	981	277	103	11.1	10.8
6116102	Art, drama, & music schools	6	2 301	2 191	981	277	103	11.1	10.8
61169	All other schools & instruction	13	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	13	D	D	D	D	b	D	D
ROCKY MOUNT, NC MSA									
61	Educational services	3	D	D	D	D	b	D	D
611	Educational services	3	D	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	D	b	D	D
WILMINGTON, NC MSA									
61	Educational services	6	D	D	D	D	b	D	D
611	Educational services	6	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D
611691	Exam preparation & tutoring	2	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE NORTH CAROLINA METROPOLITAN AREAS									
61	Educational services	26	15 748	13 221	2 840	511	144	3.9	6.4
611	Educational services	26	15 748	13 221	2 840	511	144	3.9	6.4
6116	Other schools & instruction	19	D	D	D	D	c	D	D
61161	Fine arts schools	4	3 695	3 515	1 320	187	51	—	7.3
611610	Fine arts schools	4	3 695	3 515	1 320	187	51	—	7.3
6116102	Art, drama, & music schools	4	3 695	3 515	1 320	187	51	—	7.3
61169	All other schools & instruction	12	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALAMANCE COUNTY, NC								
61	Educational services	12	4 105	1 078	199	86	64.9	.8
611	Educational services	12	4 105	1 078	199	86	64.9	.8
6116	Other schools & instruction	7	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
AVERY COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BEAUFORT COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BRUNSWICK COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BUNCOMBE COUNTY, NC								
61	Educational services	32	5 713	1 459	388	116	28.9	11.8
611	Educational services	32	5 713	1 459	388	116	28.9	11.8
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	22	2 127	497	132	73	47.7	21.8
61161	Fine arts schools	11	764	224	63	33	65.3	—
611610	Fine arts schools	11	764	224	63	33	65.3	—
BURKE COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
CABARRUS COUNTY, NC								
61	Educational services	10	6 033	2 393	516	111	5.3	—
611	Educational services	10	6 033	2 393	516	111	5.3	—
6116	Other schools & instruction	7	D	D	D	c	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARTERET COUNTY, NC								
61	Educational services	5	728	219	27	22	56.0	44.0
611	Educational services	5	728	219	27	22	56.0	44.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
CATAWBA COUNTY, NC								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
CHATHAM COUNTY, NC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
CHEROKEE COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
CLAY COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
CLEVELAND COUNTY, NC								
61	Educational services	9	815	125	32	13	98.0	2.0
611	Educational services	9	815	125	32	13	98.0	2.0
COLUMBUS COUNTY, NC								
61	Educational services	3	D	D	D	a	D	D
CRAVEN COUNTY, NC								
61	Educational services	6	551	146	37	18	71.7	-
611	Educational services	6	551	146	37	18	71.7	-
CUMBERLAND COUNTY, NC								
61	Educational services	22	2 715	966	267	110	49.1	-
611	Educational services	22	2 715	966	267	110	49.1	-
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	16	1 880	652	184	85	61.2	-
DARE COUNTY, NC								
61	Educational services	3	873	208	37	44	D	-
611	Educational services	3	873	208	37	44	D	-
6116	Other schools & instruction	3	873	208	37	44	D	-
DAVIDSON COUNTY, NC								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
DUPLIN COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DURHAM COUNTY, NC								
61	Educational services	49	23 959	11 976	2 374	1 002	23.0	4.0
611	Educational services	49	23 959	11 976	2 374	1 002	23.0	4.0
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
61142	Computer training	6	D	D	D	b	D	D
611420	Computer training	6	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	28	D	D	D	c	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	5	D	D	D	b	D	D
61162	Sports & recreation instruction	12	D	D	D	b	D	D
611620	Sports & recreation instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
6117	Educational support services	5	D	D	D	f	D	D
61171	Educational support services	5	D	D	D	f	D	D
611710	Educational support services	5	D	D	D	f	D	D
EDGECOMBE COUNTY, NC								
61	Educational services	3	D	D	D	a	D	D
FORSYTH COUNTY, NC								
61	Educational services	38	10 034	4 483	1 039	307	31.0	1.1
611	Educational services	38	10 034	4 483	1 039	307	31.0	1.1
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	24	4 757	2 128	467	188	29.1	2.4
61161	Fine arts schools	10	1 270	420	98	45	25.8	—
611610	Fine arts schools	10	1 270	420	98	45	25.8	—
6116101	Dance schools (including children's & professionals')	7	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	b	D	D
FRANKLIN COUNTY, NC								
61	Educational services	7	D	D	D	a	D	D
611	Educational services	7	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
GASTON COUNTY, NC								
61	Educational services	13	1 323	725	137	49	58.1	9.7
611	Educational services	13	1 323	725	137	49	58.1	9.7
6116	Other schools & instruction	11	D	D	D	b	D	D
GATES COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
GUILFORD COUNTY, NC								
61	Educational services	85	25 842	9 561	2 016	635	36.9	5.0
611	Educational services	85	25 842	9 561	2 016	635	36.9	5.0
6114	Business schools, & computer & management training	28	13 042	4 270	980	149	47.6	.2
61142	Computer training	13	D	D	D	b	D	D
611420	Computer training	13	D	D	D	b	D	D
61143	Professional & management development training	14	D	D	D	b	D	D
611430	Professional & management development training	14	D	D	D	b	D	D
6115	Technical & trade schools	11	3 043	1 332	236	47	25.6	—
61151	Technical & trade schools	11	3 043	1 332	236	47	25.6	—
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	41	6 022	1 873	406	170	37.0	19.2
61161	Fine arts schools	11	1 264	288	70	35	40.2	15.1
611610	Fine arts schools	11	1 264	288	70	35	40.2	15.1
6116101	Dance schools (including children's & professionals')	9	D	D	D	b	D	D
61162	Sports & recreation instruction	12	2 992	896	191	67	24.5	14.1
611620	Sports & recreation instruction	12	2 992	896	191	67	24.5	14.1
61169	All other schools & instruction	16	D	D	D	b	D	D
6117	Educational support services	5	3 735	2 086	394	269	8.5	2.9
61171	Educational support services	5	3 735	2 086	394	269	8.5	2.9
611710	Educational support services	5	3 735	2 086	394	269	8.5	2.9

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HALIFAX COUNTY, NC								
61	Educational services	3	172	70	18	7	D	—
HARNETT COUNTY, NC								
61	Educational services	3	373	59	18	9	50.7	49.3
611	Educational services	3	373	59	18	9	50.7	49.3
HAYWOOD COUNTY, NC								
61	Educational services	5	312	96	34	10	57.7	18.6
611	Educational services	5	312	96	34	10	57.7	18.6
HENDERSON COUNTY, NC								
61	Educational services	7	2 982	1 811	521	66	6.6	31.2
611	Educational services	7	2 982	1 811	521	66	6.6	31.2
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
HERTFORD COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D
IREDELL COUNTY, NC								
61	Educational services	9	1 536	437	102	41	53.4	—
611	Educational services	9	1 536	437	102	41	53.4	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
JOHNSTON COUNTY, NC								
61	Educational services	7	2 323	611	143	35	13.3	9.0
611	Educational services	7	2 323	611	143	35	13.3	9.0
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
61161	Fine arts schools	5	D	D	D	a	D	D
611610	Fine arts schools	5	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals')	5	D	D	D	a	D	D
LEE COUNTY, NC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
LENOIR COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D
LINCOLN COUNTY, NC								
61	Educational services	6	329	53	10	13	70.8	—
611	Educational services	6	329	53	10	13	70.8	—
MCDOWELL COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
MACON COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MECKLENBURG COUNTY, NC								
61	Educational services	155	70 380	24 305	4 406	1 228	35.5	11.8
611	Educational services	155	70 380	24 305	4 406	1 228	35.5	11.8
6114	Business schools, & computer & management training	34	36 721	12 729	1 960	311	32.3	16.5
61141	Business & secretarial schools	3	D	D	D	b	D	D
611410	Business & secretarial schools	3	D	D	D	b	D	D
61142	Computer training	19	D	D	D	c	D	D
611420	Computer training	19	D	D	D	c	D	D
61143	Professional & management development training	12	D	D	D	b	D	D
611430	Professional & management development training	12	D	D	D	b	D	D
6115	Technical & trade schools	17	8 096	2 918	796	112	41.3	1.3
61151	Technical & trade schools	17	8 096	2 918	796	112	41.3	1.3
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	11	7 135	2 474	682	90	45.3	1.2
6116	Other schools & instruction	93	21 788	7 144	1 455	601	36.2	9.0
61161	Fine arts schools	30	5 388	1 517	376	148	39.7	14.4
611610	Fine arts schools	30	5 388	1 517	376	148	39.7	14.4
6116101	Dance schools (including children's & professionals)	23	D	D	D	c	D	D
61162	Sports & recreation instruction	32	5 557	1 496	225	130	26.7	7.7
611620	Sports & recreation instruction	32	5 557	1 496	225	130	26.7	7.7
61169	All other schools & instruction	28	D	D	D	e	D	D
611691	Exam preparation & tutoring	11	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	c	D	D
6117	Educational support services	11	3 775	1 514	195	204	51.0	6.0
61171	Educational support services	11	3 775	1 514	195	204	51.0	6.0
611710	Educational support services	11	3 775	1 514	195	204	51.0	6.0
MITCHELL COUNTY, NC								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
MOORE COUNTY, NC								
61	Educational services	8	1 202	506	78	19	84.8	2.9
611	Educational services	8	1 202	506	78	19	84.8	2.9
NASH COUNTY, NC								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
NEW HANOVER COUNTY, NC								
61	Educational services	31	D	D	D	c	D	D
611	Educational services	31	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	20	D	D	D	c	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61169	All other schools & instruction	4	1 053	355	53	41	24.7	—
ONSLow COUNTY, NC								
61	Educational services	11	3 428	593	116	52	76.7	—
611	Educational services	11	3 428	593	116	52	76.7	—
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
ORANGE COUNTY, NC								
61	Educational services	27	11 171	2 759	578	180	17.9	18.2
611	Educational services	27	11 171	2 759	578	180	17.9	18.2
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	b	D	D
611430	Professional & management development training	4	D	D	D	b	D	D
6116	Other schools & instruction	13	3 421	967	207	56	20.2	59.3
61161	Fine arts schools	4	915	313	92	32	24.3	—
611610	Fine arts schools	4	915	313	92	32	24.3	—
6116101	Dance schools (including children's & professionals)	4	915	313	92	32	24.3	—
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PAMLICO COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
PASQUOTANK COUNTY, NC								
61	Educational services	4	705	199	34	9	2.7	44.3
611	Educational services	4	705	199	34	9	2.7	44.3
PERSON COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D
PITT COUNTY, NC								
61	Educational services	13	3 969	1 696	417	170	11.2	—
611	Educational services	13	3 969	1 696	417	170	11.2	—
6116	Other schools & instruction	11	D	D	D	c	D	D
61169	All other schools & instruction	3	D	D	D	c	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
POLK COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
RANDOLPH COUNTY, NC								
61	Educational services	5	1 479	391	77	26	14.1	—
611	Educational services	5	1 479	391	77	26	14.1	—
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
611692	Automobile driving schools	1	D	D	D	a	D	D
RICHMOND COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
ROBESON COUNTY, NC								
61	Educational services	3	287	89	22	6	100.0	—
611	Educational services	3	287	89	22	6	100.0	—
ROCKINGHAM COUNTY, NC								
61	Educational services	3	149	18	4	3	100.0	—
ROWAN COUNTY, NC								
61	Educational services	8	1 726	563	132	67	44.8	24.7
611	Educational services	8	1 726	563	132	67	44.8	24.7
6116	Other schools & instruction	6	D	D	D	b	D	D
RUTHERFORD COUNTY, NC								
61	Educational services	3	280	70	9	4	59.3	40.7
611	Educational services	3	280	70	9	4	59.3	40.7
SCOTLAND COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
STANLY COUNTY, NC								
61	Educational services	4	278	91	18	10	36.0	23.0
611	Educational services	4	278	91	18	10	36.0	23.0
STOKES COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D
SURRY COUNTY, NC								
61	Educational services	3	241	76	21	4	91.3	8.7
611	Educational services	3	241	76	21	4	91.3	8.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SWAIN COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
UNION COUNTY, NC								
61	Educational services	13	1 268	278	75	26	42.8	10.5
611	Educational services	13	1 268	278	75	26	42.8	10.5
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
VANCE COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
WAKE COUNTY, NC								
61	Educational services	155	131 992	29 931	6 840	1 313	20.0	6.4
611	Educational services	155	131 992	29 931	6 840	1 313	20.0	6.4
6114	Business schools, & computer & management training	35	85 552	16 122	3 601	379	5.5	5.9
61142	Computer training	20	D	D	D	e	D	D
611420	Computer training	20	D	D	D	e	D	D
61143	Professional & management development training	13	D	D	D	b	D	D
611430	Professional & management development training	13	D	D	D	b	D	D
6115	Technical & trade schools	24	9 455	3 275	810	136	32.8	19.4
61151	Technical & trade schools	24	9 455	3 275	810	136	32.8	19.4
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	14	D	D	D	b	D	D
6116	Other schools & instruction	75	27 354	8 402	1 839	717	62.6	2.1
61161	Fine arts schools	29	4 754	1 602	348	148	36.8	2.8
611610	Fine arts schools	29	4 754	1 602	348	148	36.8	2.8
6116101	Dance schools (including children's & professionals')	21	D	D	D	b	D	D
6116102	Art, drama, & music schools	8	D	D	D	b	D	D
61162	Sports & recreation instruction	20	4 589	1 534	271	138	60.2	6.0
611620	Sports & recreation instruction	20	4 589	1 534	271	138	60.2	6.0
61169	All other schools & instruction	24	D	D	D	e	D	D
611691	Exam preparation & tutoring	11	12 919	2 198	599	178	93.1	—
611692	Automobile driving schools	4	D	D	D	c	D	D
6117	Educational support services	21	9 631	2 132	590	81	15.6	10.0
61171	Educational support services	21	9 631	2 132	590	81	15.6	10.0
611710	Educational support services	21	9 631	2 132	590	81	15.6	10.0
WATAUGA COUNTY, NC								
61	Educational services	6	1 349	475	160	42	25.6	1.2
611	Educational services	6	1 349	475	160	42	25.6	1.2
6116	Other schools & instruction	4	D	D	D	b	D	D
WAYNE COUNTY, NC								
61	Educational services	8	802	306	68	42	57.4	—
611	Educational services	8	802	306	68	42	57.4	—
WILKES COUNTY, NC								
61	Educational services	7	557	129	25	13	82.0	18.0
611	Educational services	7	557	129	25	13	82.0	18.0
WILSON COUNTY, NC								
61	Educational services	6	821	210	50	22	28.0	9.1
611	Educational services	6	821	210	50	22	28.0	9.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABERDEEN, NC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
AHOSKIE, NC								
61	Educational services	1	D	D	D	a	D	D
ALBEMARLE, NC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
APEX, NC								
61	Educational services	1	D	D	D	a	D	D
ARCHDALE, NC *								
61	Educational services	1	D	D	D	a	D	D
ARCHDALE, NC (RANDOLPH COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
ASHEBORO, NC								
61	Educational services	2	D	D	D	a	D	D
ASHEVILLE, NC								
61	Educational services	20	2 684	718	186	73	36.0	16.9
611	Educational services	20	2 684	718	186	73	36.0	16.9
6116	Other schools & instruction	16	1 896	460	126	65	42.0	23.8
AYDEN, NC								
61	Educational services	1	D	D	D	a	D	D
BEAUFORT, NC								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BENSON, NC								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BLACK MOUNTAIN, NC								
61	Educational services	1	D	D	D	a	D	D
BOONE, NC								
61	Educational services	3	D	D	D	a	D	D
BURLINGTON, NC								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
CAROLINA BEACH, NC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARRBORO, NC								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
CARY, NC *								
61	Educational services	30	64 941	7 856	1 328	296	4.7	.7
611	Educational services	30	64 941	7 856	1 328	296	4.7	.7
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	15	D	D	D	c	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
611691	Exam preparation & tutoring	4	D	D	D	b	D	D
CARY, NC (WAKE COUNTY PART) *								
61	Educational services	30	64 941	7 856	1 328	296	4.7	.7
611	Educational services	30	64 941	7 856	1 328	296	4.7	.7
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	15	D	D	D	c	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
611691	Exam preparation & tutoring	4	D	D	D	b	D	D
CHAPEL HILL, NC *								
61	Educational services	22	9 983	2 370	526	165	18.2	10.3
611	Educational services	22	9 983	2 370	526	165	18.2	10.3
6114	Business schools, & computer & management training	5	6 017	1 147	272	40	1.9	—
6116	Other schools & instruction	11	2 476	670	165	47	30.2	41.5
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	a	D	D
611620	Sports & recreation instruction	6	D	D	D	a	D	D
CHAPEL HILL, NC (DURHAM COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
CHAPEL HILL, NC (ORANGE COUNTY PART) *								
61	Educational services	21	D	D	D	c	D	D
611	Educational services	21	D	D	D	c	D	D
6114	Business schools, & computer & management training	5	6 017	1 147	272	40	1.9	—
6116	Other schools & instruction	10	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	a	D	D
611620	Sports & recreation instruction	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHARLOTTE, NC								
61	Educational services	119	53 120	18 461	3 948	1 051	24.9	14.2
611	Educational services	119	53 120	18 461	3 948	1 051	24.9	14.2
6114	Business schools, & computer & management training	28	D	D	D	e	D	D
61141	Business & secretarial schools	3	D	D	D	b	D	D
611410	Business & secretarial schools	3	D	D	D	b	D	D
61142	Computer training	14	D	D	D	c	D	D
611420	Computer training	14	D	D	D	c	D	D
6115	Technical & trade schools	16	D	D	D	b	D	D
61151	Technical & trade schools	16	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	b	D	D
6116	Other schools & instruction	66	15 611	5 533	1 158	451	43.2	7.3
61161	Fine arts schools	20	3 706	1 129	267	96	39.8	4.4
611610	Fine arts schools	20	3 706	1 129	267	96	39.8	4.4
6116101	Dance schools (including children's & professionals')	14	D	D	D	b	D	D
61162	Sports & recreation instruction	20	2 128	765	166	79	53.5	17.1
611620	Sports & recreation instruction	20	2 128	765	166	79	53.5	17.1
61169	All other schools & instruction	23	D	D	D	e	D	D
611691	Exam preparation & tutoring	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	c	D	D
6117	Educational support services	9	D	D	D	c	D	D
61171	Educational support services	9	D	D	D	c	D	D
611710	Educational support services	9	D	D	D	c	D	D
CHERRYVILLE, NC								
61	Educational services	1	D	D	D	a	D	D
CHINA GROVE, NC								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CLAYTON, NC								
61	Educational services	1	D	D	D	a	D	D
CLEMMONS, NC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CONCORD, NC								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
CONOVER, NC								
61	Educational services	1	D	D	D	a	D	D
CORNELIUS, NC								
61	Educational services	5	966	236	76	17	86.6	13.4
611	Educational services	5	966	236	76	17	86.6	13.4
DAVIDSON, NC *								
61	Educational services	2	D	D	D	a	D	D
DAVIDSON, NC (MECKLENBURG COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
DUNN, NC								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
DURHAM, NC *								
61	Educational services	40	19 252	9 998	1 857	933	15.7	5.8
611	Educational services	40	19 252	9 998	1 857	933	15.7	5.8
6114	Business schools, & computer & management training	6	3 346	1 375	293	23	14.8	—
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	24	5 726	1 438	335	148	38.8	10.5
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	5	D	D	D	b	D	D
61162	Sports & recreation instruction	9	1 925	338	82	37	82.5	17.5
611620	Sports & recreation instruction	9	1 925	338	82	37	82.5	17.5
61169	All other schools & instruction	8	D	D	D	b	D	D
611691	Exam preparation & tutoring	4	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	f	D	D
61171	Educational support services	4	D	D	D	f	D	D
611710	Educational support services	4	D	D	D	f	D	D
DURHAM, NC (DURHAM COUNTY PART) *								
61	Educational services	39	D	D	D	f	D	D
611	Educational services	39	D	D	D	f	D	D
6114	Business schools, & computer & management training	6	3 346	1 375	293	23	14.8	—
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	23	D	D	D	c	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	5	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	b	D	D
611620	Sports & recreation instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	b	D	D
611691	Exam preparation & tutoring	4	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	f	D	D
61171	Educational support services	4	D	D	D	f	D	D
611710	Educational support services	4	D	D	D	f	D	D
DURHAM, NC (ORANGE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
ELIZABETH CITY, NC *								
61	Educational services	4	705	199	34	9	2.7	44.3
611	Educational services	4	705	199	34	9	2.7	44.3
ELIZABETH CITY, NC (PASQUOTANK COUNTY PART) *								
61	Educational services	4	705	199	34	9	2.7	44.3
611	Educational services	4	705	199	34	9	2.7	44.3
ELKIN, NC *								
61	Educational services	1	D	D	D	a	D	D
ELKIN, NC (SURRY COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
FARMVILLE, NC								
61	Educational services	2	D	D	D	a	D	D
FAYETTEVILLE, NC								
61	Educational services	15	2 025	764	224	80	35.9	—
611	Educational services	15	2 025	764	224	80	35.9	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
FLETCHER, NC								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
FOREST CITY, NC								
61	Educational services	1	D	D	D	a	D	D
FRANKLIN, NC								
61	Educational services	1	D	D	D	a	D	D
FUQUAY-VARINA, NC								
61	Educational services	1	D	D	D	a	D	D
GARNER, NC								
61	Educational services	5	D	D	D	c	D	D
611	Educational services	5	D	D	D	c	D	D
6116	Other schools & instruction	2	D	D	D	c	D	D
61169	All other schools & instruction	2	D	D	D	c	D	D
611692	Automobile driving schools	1	D	D	D	c	D	D
GASTONIA, NC								
61	Educational services	6	890	450	110	32	52.1	-
611	Educational services	6	890	450	110	32	52.1	-
6116	Other schools & instruction	5	D	D	D	b	D	D
GOLDSBORO, NC								
61	Educational services	8	802	306	68	42	57.4	-
611	Educational services	8	802	306	68	42	57.4	-
GRAHAM, NC								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
GREENSBORO, NC								
61	Educational services	56	20 282	7 489	1 560	505	37.5	6.1
611	Educational services	56	20 282	7 489	1 560	505	37.5	6.1
6114	Business schools, & computer & management training	16	9 865	3 104	736	86	53.2	-
61142	Computer training	6	7 326	2 345	538	74	40.7	-
611420	Computer training	6	7 326	2 345	538	74	40.7	-
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	28	4 544	1 384	298	120	31.3	24.6
61162	Sports & recreation instruction	8	2 539	726	149	43	13.8	16.7
611620	Sports & recreation instruction	8	2 539	726	149	43	13.8	16.7
61169	All other schools & instruction	13	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	e	D	D
61171	Educational support services	4	D	D	D	e	D	D
611710	Educational support services	4	D	D	D	e	D	D
GREENVILLE, NC								
61	Educational services	8	2 274	754	161	94	15.7	-
611	Educational services	8	2 274	754	161	94	15.7	-
6116	Other schools & instruction	6	D	D	D	b	D	D
HAMLET, NC								
61	Educational services	1	D	D	D	a	D	D
HENDERSON, NC								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HENDERSONVILLE, NC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
HICKORY, NC *								
61	Educational services	7	1 150	412	95	46	31.8	6.6
611	Educational services	7	1 150	412	95	46	31.8	6.6
6116	Other schools & instruction	5	D	D	D	b	D	D
HICKORY, NC (CATAWBA COUNTY PART) *								
61	Educational services	7	1 150	412	95	46	31.8	6.6
611	Educational services	7	1 150	412	95	46	31.8	6.6
6116	Other schools & instruction	5	D	D	D	b	D	D
HIGH POINT, NC *								
61	Educational services	8	1 170	417	101	37	40.4	-
611	Educational services	8	1 170	417	101	37	40.4	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HIGH POINT, NC (GUILFORD COUNTY PART) *								
61	Educational services	8	1 170	417	101	37	40.4	-
611	Educational services	8	1 170	417	101	37	40.4	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HILLSBOROUGH, NC								
61	Educational services	1	D	D	D	a	D	D
HUNTERSVILLE, NC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
JACKSONVILLE, NC								
61	Educational services	8	3 018	369	64	38	87.1	-
611	Educational services	8	3 018	369	64	38	87.1	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
JAMESTOWN, NC								
61	Educational services	4	493	205	49	26	92.5	7.5
611	Educational services	4	493	205	49	26	92.5	7.5
KANNAPOLIS, NC *								
61	Educational services	1	D	D	D	a	D	D
KANNAPOLIS, NC (CABARRUS COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
KERNERSVILLE, NC *								
61	Educational services	4	2 262	1 207	313	73	1.5	-
611	Educational services	4	2 262	1 207	313	73	1.5	-
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
KERNERSVILLE, NC (FORSYTH COUNTY PART) *								
61	Educational services	4	2 262	1 207	313	73	1.5	—
611	Educational services	4	2 262	1 207	313	73	1.5	—
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
KILL DEVIL HILLS, NC								
61	Educational services	3	873	208	37	44	D	—
611	Educational services	3	873	208	37	44	D	—
6116	Other schools & instruction	3	873	208	37	44	D	—
KING, NC *								
61	Educational services	2	D	D	D	a	D	D
KING, NC (STOKES COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
KINGS MOUNTAIN, NC *								
61	Educational services	2	D	D	D	a	D	D
KINGS MOUNTAIN, NC (CLEVELAND COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
KINSTON, NC								
61	Educational services	2	D	D	D	a	D	D
KNIGHTDALE, NC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LAURINBURG, NC								
61	Educational services	1	D	D	D	a	D	D
LEWISVILLE, NC								
61	Educational services	1	D	D	D	a	D	D
LEXINGTON, NC								
61	Educational services	1	D	D	D	a	D	D
LINCOLNTON, NC								
61	Educational services	3	D	D	D	a	D	D
LOUISBURG, NC								
61	Educational services	2	D	D	D	a	D	D
LUMBERTON, NC								
61	Educational services	2	D	D	D	a	D	D
MATTHEWS, NC								
61	Educational services	8	1 759	602	74	42	28.9	28.5
611	Educational services	8	1 759	602	74	42	28.9	28.5
6116	Other schools & instruction	5	D	D	D	b	D	D
MINT HILL, NC								
61	Educational services	4	443	84	27	19	54.2	25.5
611	Educational services	4	443	84	27	19	54.2	25.5

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							From administrative records ¹	Estimated ²
MONROE, NC								
61	Educational services	6	770	170	52	17	9.6	13.5
611	Educational services	6	770	170	52	17	9.6	13.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
MOORESVILLE, NC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
MOUNT HOLLY, NC								
61	Educational services	3	D	D	D	a	D	D
NEW BERN, NC								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
NEWTON, NC								
61	Educational services	1	D	D	D	a	D	D
NORTH WILKESBORO, NC								
61	Educational services	3	387	77	19	7	74.2	25.8
611	Educational services	3	387	77	19	7	74.2	25.8
PINEHURST, NC								
61	Educational services	2	D	D	D	a	D	D
PINEVILLE, NC								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
RALEIGH, NC								
61	Educational services	94	41 944	16 113	3 944	732	24.4	18.4
611	Educational services	94	41 944	16 113	3 944	732	24.4	18.4
6114	Business schools, & computer & management training	20	D	D	D	e	D	D
61142	Computer training	12	D	D	D	c	D	D
611420	Computer training	12	D	D	D	c	D	D
6115	Technical & trade schools	17	D	D	D	b	D	D
61151	Technical & trade schools	17	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	b	D	D
6116	Other schools & instruction	43	8 026	2 895	608	324	45.3	5.8
61161	Fine arts schools	18	2 958	956	220	77	38.9	4.0
611610	Fine arts schools	18	2 958	956	220	77	38.9	4.0
6116101	Dance schools (including children's & professionals)	14	2 272	843	202	70	22.4	3.3
61162	Sports & recreation instruction	13	D	D	D	b	D	D
611620	Sports & recreation instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	10	D	D	D	c	D	D
REIDSVILLE, NC								
61	Educational services	3	149	18	4	3	100.0	-
ROANOKE RAPIDS, NC								
61	Educational services	3	172	70	18	7	D	-
ROCKY MOUNT, NC *								
61	Educational services	6	826	186	24	25	61.1	-
611	Educational services	6	826	186	24	25	61.1	-
ROCKY MOUNT, NC (EDGECOMBE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ROCKY MOUNT, NC (NASH COUNTY PART) *							
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
	ROXBORO, NC							
61	Educational services	1	D	D	D	a	D	D
	RUTHERFORDTON, NC							
61	Educational services	1	D	D	D	a	D	D
	SALISBURY, NC							
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
	SANFORD, NC							
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
	SELMA, NC							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	SHELBY, NC							
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
	SMITHFIELD, NC							
61	Educational services	1	D	D	D	a	D	D
	SOUTHERN PINES, NC							
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
	SPINDALE, NC							
61	Educational services	1	D	D	D	a	D	D
	SPRING LAKE, NC							
61	Educational services	1	D	D	D	a	D	D
	STANLEY, NC							
61	Educational services	2	D	D	D	a	D	D
	STATESVILLE, NC							
61	Educational services	4	809	201	50	25	26.7	—
611	Educational services	4	809	201	50	25	26.7	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
	TARBORO, NC							
61	Educational services	2	D	D	D	a	D	D
	THOMASVILLE, NC *							
61	Educational services	1	D	D	D	a	D	D
	THOMASVILLE, NC (DAVIDSON COUNTY PART) *							
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WAKE FOREST, NC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WALLACE, NC *								
61	Educational services	1	D	D	D	a	D	D
WALLACE, NC (DUPLIN COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
WASHINGTON, NC								
61	Educational services	1	D	D	D	a	D	D
WAYNESVILLE, NC								
61	Educational services	2	D	D	D	a	D	D
WENDELL, NC								
61	Educational services	2	D	D	D	a	D	D
WHITEVILLE, NC								
61	Educational services	1	D	D	D	a	D	D
WILKESBORO, NC								
61	Educational services	1	D	D	D	a	D	D
WILMINGTON, NC								
61	Educational services	19	4 111	1 626	381	106	52.2	15.0
611	Educational services	19	4 111	1 626	381	106	52.2	15.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	13	1 849	542	131	65	90.3	4.3
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
WILSON, NC								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WINGATE, NC								
61	Educational services	1	D	D	D	a	D	D
WINSTON-SALEM, NC								
61	Educational services	28	6 831	3 125	703	224	40.2	—
611	Educational services	28	6 831	3 125	703	224	40.2	—
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	16	D	D	D	c	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
WINTERVILLE, NC								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ZEBULON, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ALAMANCE COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF AVERY COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BRUNSWICK COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF BUNCOMBE COUNTY, NC								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BALANCE OF BURKE COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CABARRUS COUNTY, NC								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
BALANCE OF CARTERET COUNTY, NC								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BALANCE OF CATAWBA COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CHATHAM COUNTY, NC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF CHEROKEE COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CLEVELAND COUNTY, NC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF COLUMBUS COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF CRAVEN COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF CUMBERLAND COUNTY, NC								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF DAVIDSON COUNTY, NC								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF DUPLIN COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DURHAM COUNTY, NC								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
6116	Other schools & instruction	4	970	238	38	14	100.0	-
BALANCE OF FORSYTH COUNTY, NC								
61	Educational services	3	555	90	6	2	D	20.7
611	Educational services	3	555	90	6	2	D	20.7
BALANCE OF FRANKLIN COUNTY, NC								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
BALANCE OF GASTON COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GATES COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GUILFORD COUNTY, NC								
61	Educational services	17	3 897	1 450	306	67	25.4	.8
611	Educational services	17	3 897	1 450	306	67	25.4	.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF HARNETT COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HAYWOOD COUNTY, NC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF HENDERSON COUNTY, NC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF HERTFORD COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF IREDELL COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF JOHNSTON COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, NC								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF MCDOWELL COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MECKLENBURG COUNTY, NC								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	a	D	D
61143	Professional & management development training	1	D	D	D	a	D	D
611430	Professional & management development training	1	D	D	D	a	D	D
6116	Other schools & instruction	8	1 077	468	111	46	11.5	6.7
BALANCE OF MITCHELL COUNTY, NC								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
BALANCE OF MOORE COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF NEW HANOVER COUNTY, NC								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
BALANCE OF ONSLOW COUNTY, NC								
61	Educational services	3	410	224	52	14	-	-
611	Educational services	3	410	224	52	14	-	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
BALANCE OF ORANGE COUNTY, NC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF PAMLICO COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PERSON COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PITT COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF POLK COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF RANDOLPH COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
611692	Automobile driving schools	1	D	D	D	a	D	D
BALANCE OF ROBESON COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ROWAN COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF STANLY COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SURRY COUNTY, NC								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SWAIN COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF UNION COUNTY, NC								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
BALANCE OF WAKE COUNTY, NC								
61	Educational services	17	D	D	D	c	D	D
611	Educational services	17	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
611691	Exam preparation & tutoring	1	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
BALANCE OF WATAUGA COUNTY, NC								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
BALANCE OF WILKES COUNTY, NC								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF WILSON COUNTY, NC								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

NORTH CAROLINA

Archdale is in Guilford and Randolph Counties.

Cary is in Chatham and Wake Counties; it annexed into Chatham County in April 1995.

Chapel Hill is in Durham and Orange Counties.

Davidson is in Iredell and Mecklenburg Counties.

Durham is in Durham and Orange Counties.

Elizabeth City is in Camden and Pasquotank Counties.

Elkin is in Surry and Wilkes Counties.

Gibsonville is in Alamance and Guilford Counties.

Hickory is in Burke and Catawba Counties.

High Point is in Davidson, Forsyth, Guilford, and Randolph Counties.

Kannapolis is in Cabarrus and Rowan Counties.

Kernersville is in Forsyth and Guilford Counties.

King is in Forsyth and Stokes Counties.

Kings Mountain is in Cleveland and Gaston Counties.

Long View is in Burke and Catawba Counties.

Maxton is in Robeson and Scotland Counties.

Mebane is in Alamance and Orange Counties.

Mount Olive is in Duplin and Wayne Counties.

Rocky Mount is in Edgecombe and Nash Counties.

Thomasville is in Davidson and Randolph Counties; it annexed into Randolph County in October 1996.

Wallace is in Duplin and Pender Counties.

Weddington is in Mecklenburg and Union Counties.

Appendix E.

Metropolitan Areas

NORTH CAROLINA

Asheville, NC MSA

Buncombe County, NC

Madison County, NC

Charlotte—Gastonia—Rock Hill, NC—SC MSA

Cabarrus County, NC

Gaston County, NC

Lincoln County, NC

Mecklenburg County, NC

Rowan County, NC

Union County, NC

York County, SC

Fayetteville, NC MSA

Cumberland County, NC

Goldsboro, NC MSA

Wayne County, NC

Greensboro—Winston-Salem—High Point, NC MSA

Alamance County, NC

Davidson County, NC

Davie County, NC

Forsyth County, NC

Guilford County, NC

Randolph County, NC

Stokes County, NC

Yadkin County, NC

Greenville, NC MSA

Pitt County, NC

Hickory—Morganton—Lenoir, NC MSA

Alexander County, NC

Burke County, NC

Caldwell County, NC

Catawba County, NC

Jacksonville, NC MSA

Onslow County, NC

Norfolk—Virginia Beach—Newport News, VA—NC MSA

Currituck County, NC

Gloucester County, VA

Isle of Wight County, VA

James City County, VA

Mathews County, VA

York County, VA

Chesapeake, VA (IC)

Hampton, VA (IC)

Newport News, VA (IC)

Norfolk, VA (IC)

Poquoson, VA (IC)

Portsmouth, VA (IC)

Suffolk, VA (IC)

Virginia Beach, VA (IC)

Williamsburg, VA (IC)

Raleigh—Durham—Chapel Hill, NC MSA

Chatham County, NC

Durham County, NC

Franklin County, NC

Johnston County, NC

Orange County, NC

Wake County, NC

Rocky Mount, NC MSA

Edgecombe County, NC

Nash County, NC

Wilmington, NC MSA

Brunswick County, NC

New Hanover County, NC

North Dakota

1997

Issued August 1999

EC97S61A-ND

1997 Economic Census

Educational Services

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

North Dakota

1997

Issued August 1999

EC97S61A-ND

1997 Economic Census

Educational Services

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTH DAKOTA								
61	Educational services	39	7 657	2 870	651	176	24.4	41.2
611	Educational services	39	7 657	2 870	651	176	24.4	41.2
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
61141	Business & secretarial schools	3	D	D	D	a	D	D
611410	Business & secretarial schools	3	D	D	D	a	D	D
61142	Computer training	1	D	D	D	a	D	D
611420	Computer training	1	D	D	D	a	D	D
61143	Professional & management development training	1	D	D	D	a	D	D
611430	Professional & management development training	1	D	D	D	a	D	D
6115	Technical & trade schools	9	2 587	1 057	324	87	6.2	35.2
61151	Technical & trade schools	9	2 587	1 057	324	87	6.2	35.2
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611512	Flight training	1	D	D	D	a	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	25	D	D	D	b	D	D
61161	Fine arts schools	9	504	133	38	33	56.5	6.2
611610	Fine arts schools	9	504	133	38	33	56.5	6.2
6116101	Dance schools (including children's & professionals)	6	219	29	11	18	—	14.2
6116102	Art, drama, & music schools	3	285	104	27	15	100.0	—
61162	Sports & recreation instruction	9	914	93	18	9	6.2	6.0
611620	Sports & recreation instruction	9	914	93	18	9	6.2	6.0
61169	All other schools & instruction	7	D	D	D	b	D	D
611691	Exam preparation & tutoring	1	D	D	D	a	D	D
611692	Automobile driving schools	3	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NORTH DAKOTA									
61	Educational services	31	10 442	9 438	3 382	840	331	5.9	8.8
611	Educational services	31	10 442	9 438	3 382	840	331	5.9	8.8
6114	Business schools, & computer & management training ..	1	D	D	D	D	a	D	D
61143	Professional & management development training	1	D	D	D	D	a	D	D
611430	Professional & management development training ..	1	D	D	D	D	a	D	D
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
611512	Flight training	1	D	D	D	D	b	D	D
611513	Apprenticeship training	2	D	D	D	D	a	D	D
611519	Other trade & technical schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	22	D	D	D	D	e	D	D
61161	Fine arts schools	3	D	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	3	D	D	D	D	a	D	D
61162	Sports & recreation instruction	16	2 188	2 220	968	264	225	—	33.0
611620	Sports & recreation instruction	16	2 188	2 220	968	264	225	—	33.0
61169	All other schools & instruction	3	478	323	211	55	24	—	11.5
611699	All other miscellaneous schools & instruction	3	478	323	211	55	24	—	11.5
6117	Educational support services	4	D	D	D	D	a	D	D
61171	Educational support services	4	D	D	D	D	a	D	D
611710	Educational support services	4	D	D	D	D	a	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BISMARCK, ND MSA								
61	Educational services	8	1 141	419	98	25	32.7	60.8
611	Educational services	8	1 141	419	98	25	32.7	60.8
FARGO-MOORHEAD, ND-MN MSA								
61	Educational services	18	4 099	1 476	285	88	26.9	38.2
611	Educational services	18	4 099	1 476	285	88	26.9	38.2
6115	Technical & trade schools	5	817	305	80	28	36.1	—
61151	Technical & trade schools	5	817	305	80	28	36.1	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
GRAND FORKS, ND-MN MSA								
61	Educational services	6	1 678	671	147	31	40.5	20.7
611	Educational services	6	1 678	671	147	31	40.5	20.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
AREA OUTSIDE NORTH DAKOTA METROPOLITAN AREAS								
61	Educational services	13	D	D	D	b	D	D
611	Educational services	13	D	D	D	b	D	D
6115	Technical & trade schools	3	896	288	127	48	—	53.5
61151	Technical & trade schools	3	896	288	127	48	—	53.5
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BISMARCK, ND MSA									
61	Educational services	7	1 208	1 037	460	111	48	43.4	4.6
611	Educational services	7	1 208	1 037	460	111	48	43.4	4.6
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
FARGO—MOORHEAD, ND—MN MSA									
61	Educational services	5	616	699	401	106	50	15.6	7.5
611	Educational services	5	616	699	401	106	50	15.6	7.5
GRAND FORKS, ND—MN MSA									
61	Educational services	6	D	D	D	D	c	D	D
611	Educational services	6	D	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D
611512	Flight training	2	D	D	D	D	b	D	D
AREA OUTSIDE NORTH DAKOTA METROPOLITAN AREAS									
61	Educational services	15	D	D	D	D	c	D	D
611	Educational services	15	D	D	D	D	c	D	D
6116	Other schools & instruction	14	D	D	D	D	c	D	D
61162	Sports & recreation instruction	13	D	D	D	D	c	D	D
611620	Sports & recreation instruction	13	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BARNES COUNTY, ND								
61	Educational services	2	D	D	D	a	D	D
BOTTINEAU COUNTY, ND								
61	Educational services	1	D	D	D	a	D	D
BURLEIGH COUNTY, ND								
61	Educational services	8	1 141	419	98	25	32.7	60.8
611	Educational services	8	1 141	419	98	25	32.7	60.8
CASS COUNTY, ND								
61	Educational services	13	3 813	1 430	273	67	21.4	41.0
611	Educational services	13	3 813	1 430	273	67	21.4	41.0
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
GRAND FORKS COUNTY, ND								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAMOURE COUNTY, ND								
61	Educational services	1	D	D	D	a	D	D
MCLEAN COUNTY, ND								
61	Educational services	1	D	D	D	a	D	D
STARK COUNTY, ND								
61	Educational services	1	D	D	D	a	D	D
STUTSMAN COUNTY, ND								
61	Educational services	1	D	D	D	a	D	D
TRAILL COUNTY, ND								
61	Educational services	1	D	D	D	a	D	D
WARD COUNTY, ND								
61	Educational services	5	889	276	121	45	5.2	58.5
611	Educational services	5	889	276	121	45	5.2	58.5
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BISMARCK, ND								
61	Educational services	8	1 141	419	98	25	32.7	60.8
611	Educational services	8	1 141	419	98	25	32.7	60.8
BOTTINEAU, ND								
61	Educational services	1	D	D	D	a	D	D
DICKINSON, ND								
61	Educational services	1	D	D	D	a	D	D
FARGO, ND								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GRAND FORKS, ND								
61	Educational services	4	888	283	50	22	52.5	39.2
611	Educational services	4	888	283	50	22	52.5	39.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
JAMESTOWN, ND								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MINOT, ND								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
VALLEY CITY, ND								
61	Educational services	2	D	D	D	a	D	D
WEST FARGO, ND								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
BALANCE OF GRAND FORKS COUNTY, ND								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF LAMOURE COUNTY, ND								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MCLEAN COUNTY, ND								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TRAILL COUNTY, ND								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WARD COUNTY, ND								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NORTH DAKOTA

There are no geographic notes for the state of North Dakota.

Appendix E. Metropolitan Areas

NORTH DAKOTA

Bismarck, ND MSA

Burleigh County, ND

Morton County, ND

Fargo—Moorhead, ND—MN MSA

Clay County, MN

Cass County, ND

Grand Forks, ND—MN MSA

Polk County, MN

Grand Forks County, ND

Nebraska

1997

Issued August 1999

EC97S61A-NE

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Nebraska 1997

Issued August 1999

EC97S61A-NE

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEBRASKA								
61	Educational services	160	34 684	12 162	2 770	896	21.2	9.1
611	Educational services	160	34 684	12 162	2 770	896	21.2	9.1
6114	Business schools, & computer & management training	21	10 703	4 437	1 065	147	4.6	3.3
61141	Business & secretarial schools	3	1 199	355	101	27	—	27.9
611410	Business & secretarial schools	3	1 199	355	101	27	—	27.9
61142	Computer training	7	5 139	2 442	504	69	5.7	—
611420	Computer training	7	5 139	2 442	504	69	5.7	—
61143	Professional & management development training	11	4 365	1 640	460	51	4.5	.4
611430	Professional & management development training	11	4 365	1 640	460	51	4.5	.4
6115	Technical & trade schools	26	8 745	3 144	681	169	11.6	18.2
61151	Technical & trade schools	26	8 745	3 144	681	169	11.6	18.2
611511	Cosmetology & barber schools	16	5 627	1 815	458	102	5.0	—
611512	Flight training	2	D	D	D	a	D	D
611513	Apprenticeship training	1	D	D	D	a	D	D
611519	Other trade & technical schools	7	D	D	D	b	D	D
6116	Other schools & instruction	100	12 976	3 701	871	546	34.5	8.2
61161	Fine arts schools	43	4 581	1 189	318	216	31.8	8.3
611610	Fine arts schools	43	4 581	1 189	318	216	31.8	8.3
6116101	Dance schools (including children's & professionals)	41	D	D	D	c	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
61162	Sports & recreation instruction	31	3 757	1 006	236	164	36.8	16.6
611620	Sports & recreation instruction	31	3 757	1 006	236	164	36.8	16.6
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
61169	All other schools & instruction	25	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
611692	Automobile driving schools	4	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	13	2 382	675	151	60	46.8	—
6117	Educational support services	13	2 260	880	153	34	60.9	6.5
61171	Educational support services	13	2 260	880	153	34	60.9	6.5
611710	Educational support services	13	2 260	880	153	34	60.9	6.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEBRASKA									
61	Educational services	50	13 809	12 756	4 857	1 136	318	38.4	5.1
611	Educational services	50	13 809	12 756	4 857	1 136	318	38.4	5.1
6114	Business schools, & computer & management training	8	7 404	6 704	3 062	680	134	8.8	1.5
61143	Professional & management development training	8	7 404	6 704	3 062	680	134	8.8	1.5
611430	Professional & management development training	8	7 404	6 704	3 062	680	134	8.8	1.5
6115	Technical & trade schools	10	D	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	D	b	D	D
611513	Apprenticeship training	9	D	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	26	D	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	a	D	D
61162	Sports & recreation instruction	8	D	D	D	D	b	D	D
611620	Sports & recreation instruction	8	D	D	D	D	b	D	D
61163	Language schools	2	D	D	D	D	a	D	D
611630	Language schools	2	D	D	D	D	a	D	D
61169	All other schools & instruction	13	936	918	399	98	27	44.8	28.8
611691	Exam preparation & tutoring	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	b	D	D
6117	Educational support services	6	D	D	D	D	b	D	D
61171	Educational support services	6	D	D	D	D	b	D	D
611710	Educational support services	6	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LINCOLN, NE MSA								
61	Educational services	35	8 474	2 795	624	232	22.9	7.9
611	Educational services	35	8 474	2 795	624	232	22.9	7.9
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	26	3 664	982	229	147	34.4	18.3
61161	Fine arts schools	9	974	222	62	51	7.6	24.4
611610	Fine arts schools	9	974	222	62	51	7.6	24.4
6116101	Dance schools (including children's & professionals')	9	974	222	62	51	7.6	24.4
61162	Sports & recreation instruction	7	1 381	376	92	54	42.4	27.1
611620	Sports & recreation instruction	7	1 381	376	92	54	42.4	27.1
61169	All other schools & instruction	10	1 309	384	75	42	45.9	4.5
OMAHA, NE-IA MSA								
61	Educational services	88	22 512	8 226	1 879	494	19.9	8.8
611	Educational services	88	22 512	8 226	1 879	494	19.9	8.8
6114	Business schools, & computer & management training	15	8 646	3 656	895	102	5.0	1.2
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	9	4 904	1 858	527	49	2.8	—
611430	Professional & management development training	9	4 904	1 858	527	49	2.8	—
6115	Technical & trade schools	13	5 511	2 166	425	101	9.5	28.8
61151	Technical & trade schools	13	5 511	2 166	425	101	9.5	28.8
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	54	7 723	2 199	518	282	39.4	2.0
61161	Fine arts schools	21	2 739	712	181	103	41.3	4.4
611610	Fine arts schools	21	2 739	712	181	103	41.3	4.4
6116101	Dance schools (including children's & professionals')	20	D	D	D	b	D	D
61162	Sports & recreation instruction	18	2 075	571	136	92	43.7	1.6
611620	Sports & recreation instruction	18	2 075	571	136	92	43.7	1.6
61169	All other schools & instruction	14	D	D	D	b	D	D
SIOUX CITY, IA-NE MSA								
61	Educational services	7	669	153	28	27	43.9	8.7
611	Educational services	7	669	153	28	27	43.9	8.7
AREA OUTSIDE NEBRASKA METROPOLITAN AREAS								
61	Educational services	44	D	D	D	c	D	D
611	Educational services	44	D	D	D	c	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
6116	Other schools & instruction	26	D	D	D	c	D	D
61161	Fine arts schools	16	D	D	D	b	D	D
611610	Fine arts schools	16	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	14	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LINCOLN, NE MSA									
61	Educational services	19	9 115	8 201	3 515	796	174	25.5	1.1
611	Educational services	19	9 115	8 201	3 515	796	174	25.5	1.1
6114	Business schools, & computer & management training ..	5	D	D	D	D	c	D	D
61143	Professional & management development training	5	D	D	D	D	c	D	D
611430	Professional & management development training ..	5	D	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	D	b	D	D
OMAHA, NE-IA MSA									
61	Educational services	21	2 690	2 645	1 043	262	120	50.0	11.5
611	Educational services	21	2 690	2 645	1 043	262	120	50.0	11.5
6115	Technical & trade schools	7	D	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	D	b	D	D
SIoux CITY, IA-NE MSA									
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
AREA OUTSIDE NEBRASKA METROPOLITAN AREAS									
61	Educational services	10	2 004	1 910	299	78	24	81.3	15.1
611	Educational services	10	2 004	1 910	299	78	24	81.3	15.1

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, NE								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BOONE COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D
BOX BUTTE COUNTY, NE								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BUFFALO COUNTY, NE								
61	Educational services	3	497	129	38	23	D	-
611	Educational services	3	497	129	38	23	D	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BUTLER COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CASS COUNTY, NE								
61	Educational services	3	D	D	D	a	D	D
COLFAX COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D
DAKOTA COUNTY, NE								
61	Educational services	2	D	D	D	a	D	D
DODGE COUNTY, NE								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DOUGLAS COUNTY, NE								
61	Educational services	64	20 123	7 405	1 674	409	16.4	9.6
611	Educational services	64	20 123	7 405	1 674	409	16.4	9.6
6114	Business schools, & computer & management training	12	7 967	3 409	820	91	4.6	1.3
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	10	4 974	1 951	377	90	5.9	31.9
61151	Technical & trade schools	10	4 974	1 951	377	90	5.9	31.9
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	37	D	D	D	c	D	D
61161	Fine arts schools	15	2 474	668	171	85	38.0	4.0
611610	Fine arts schools	15	2 474	668	171	85	38.0	4.0
6116101	Dance schools (including children's & professionals)	15	2 474	668	171	85	38.0	4.0
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
GAGE COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D
HALL COUNTY, NE								
61	Educational services	8	1 107	378	92	36	13.8	39.2
611	Educational services	8	1 107	378	92	36	13.8	39.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HOLT COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D
KEARNEY COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D
LANCASTER COUNTY, NE								
61	Educational services	35	8 474	2 795	624	232	22.9	7.9
611	Educational services	35	8 474	2 795	624	232	22.9	7.9
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	26	3 664	982	229	147	34.4	18.3
61161	Fine arts schools	9	974	222	62	51	7.6	24.4
611610	Fine arts schools	9	974	222	62	51	7.6	24.4
6116101	Dance schools (including children's & professionals)	9	974	222	62	51	7.6	24.4
61162	Sports & recreation instruction	7	1 381	376	92	54	42.4	27.1
611620	Sports & recreation instruction	7	1 381	376	92	54	42.4	27.1
61169	All other schools & instruction	10	1 309	384	75	42	45.9	4.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LINCOLN COUNTY, NE								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MADISON COUNTY, NE								
61	Educational services	5	440	111	31	22	—	9.1
611	Educational services	5	440	111	31	22	—	9.1
NEMAHA COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D
NUCKOLLS COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D
PLATTE COUNTY, NE								
61	Educational services	3	597	223	43	37	D	—
611	Educational services	3	597	223	43	37	D	—
SALINE COUNTY, NE								
61	Educational services	2	D	D	D	a	D	D
SARPY COUNTY, NE								
61	Educational services	11	962	358	75	35	84.1	2.5
611	Educational services	11	962	358	75	35	84.1	2.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SCOTTS BLUFF COUNTY, NE								
61	Educational services	5	380	113	29	15	71.8	—
611	Educational services	5	380	113	29	15	71.8	—
WASHINGTON COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D
WAYNE COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALLIANCE, NE								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
AUBURN, NE								
61	Educational services	1	D	D	D	a	D	D
BEATRICE, NE								
61	Educational services	1	D	D	D	a	D	D
BELLEVUE, NE								
61	Educational services	4	340	68	17	13	62.1	—
611	Educational services	4	340	68	17	13	62.1	—
BLAIR, NE								
61	Educational services	1	D	D	D	a	D	D
COLUMBUS, NE								
61	Educational services	3	597	223	43	37	D	—
611	Educational services	3	597	223	43	37	D	—
CRETE, NE								
61	Educational services	2	D	D	D	a	D	D
DAVID CITY, NE								
61	Educational services	1	D	D	D	a	D	D
FREMONT, NE								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GERING, NE								
61	Educational services	2	D	D	D	a	D	D
GRAND ISLAND, NE								
61	Educational services	8	1 107	378	92	36	13.8	39.2
611	Educational services	8	1 107	378	92	36	13.8	39.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GRETNA, NE								
61	Educational services	1	D	D	D	a	D	D
HASTINGS, NE								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
KEARNEY, NE								
61	Educational services	3	497	129	38	23	D	—
611	Educational services	3	497	129	38	23	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LA VISTA, NE								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LINCOLN, NE								
61	Educational services	30	7 428	2 360	553	215	18.0	9.0
611	Educational services	30	7 428	2 360	553	215	18.0	9.0
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	22	D	D	D	c	D	D
61161	Fine arts schools	9	974	222	62	51	7.6	24.4
611610	Fine arts schools	9	974	222	62	51	7.6	24.4
6116101	Dance schools (including children's & professionals)	9	974	222	62	51	7.6	24.4
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
MINDEN, NE								
61	Educational services	1	D	D	D	a	D	D
NORFOLK, NE								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
NORTH PLATTE, NE								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
OMAHA, NE								
61	Educational services	57	18 838	7 205	1 626	386	13.7	10.3
611	Educational services	57	18 838	7 205	1 626	386	13.7	10.3
6114	Business schools, & computer & management training	11	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	5	D	D	D	b	D	D
611430	Professional & management development training	5	D	D	D	b	D	D
6115	Technical & trade schools	10	4 974	1 951	377	90	5.9	31.9
61151	Technical & trade schools	10	4 974	1 951	377	90	5.9	31.9
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	31	D	D	D	c	D	D
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
O'NEILL, NE								
61	Educational services	1	D	D	D	a	D	D
PAPILLION, NE								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PLATTSMOUTH, NE								
61	Educational services	2	D	D	D	a	D	D
SCHUYLER, NE								
61	Educational services	1	D	D	D	a	D	D
SCOTTSDLUFF, NE								
61	Educational services	3	D	D	D	a	D	D
SOUTH SIOUX CITY, NE								
61	Educational services	2	D	D	D	a	D	D
WAYNE, NE								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF BOONE COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CASS COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DOUGLAS COUNTY, NE								
61	Educational services	7	1 285	200	48	23	55.5	—
611	Educational services	7	1 285	200	48	23	55.5	—
6116	Other schools & instruction	6	D	D	D	b	D	D
BALANCE OF LANCASTER COUNTY, NE								
61	Educational services	5	1 046	435	71	17	57.6	—
611	Educational services	5	1 046	435	71	17	57.6	—
BALANCE OF LINCOLN COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF NUCKOLLS COUNTY, NE								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SARPY COUNTY, NE								
61	Educational services	4	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEBRASKA

There are no geographic notes for the state of Nebraska.

Appendix E. Metropolitan Areas

NEBRASKA

Lincoln, NE MSA

Lancaster County, NE

Omaha, NE—IA MSA

Pottawattamie County, IA

Cass County, NE

Douglas County, NE

Sarpy County, NE

Washington County, NE

Sioux City, IA—NE MSA

Woodbury County, IA

Dakota County, NE

New Hampshire

1997

Issued August 1999

EC97S61A-NH

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

New Hampshire

1997

Issued August 1999

EC97S61A-NH

1997 Economic Census

Educational Services

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW HAMPSHIRE								
61	Educational services	204	63 506	22 218	4 773	1 085	29.4	5.7
611	Educational services	204	63 506	22 218	4 773	1 085	29.4	5.7
6114	Business schools, & computer & management training	25	12 918	5 246	1 159	112	30.3	—
61142	Computer training	13	9 058	3 870	875	94	14.0	—
611420	Computer training	13	9 058	3 870	875	94	14.0	—
61143	Professional & management development training	12	3 860	1 376	284	18	68.5	—
611430	Professional & management development training	12	3 860	1 376	284	18	68.5	—
6115	Technical & trade schools	34	12 538	4 864	1 211	281	15.8	19.9
61151	Technical & trade schools	34	12 538	4 864	1 211	281	15.8	19.9
611511	Cosmetology & barber schools	14	D	D	D	b	D	D
611512	Flight training	3	D	D	D	b	D	D
611513	Apprenticeship training	1	D	D	D	a	D	D
611519	Other trade & technical schools	16	8 358	3 373	849	173	13.8	22.4
6116	Other schools & instruction	128	25 565	7 886	1 534	598	41.8	4.2
61161	Fine arts schools	36	4 225	1 133	254	141	49.2	8.1
611610	Fine arts schools	36	4 225	1 133	254	141	49.2	8.1
6116101	Dance schools (including children's & professionals')	30	3 587	910	219	123	46.9	2.7
6116102	Art, drama, & music schools	6	638	223	35	18	61.8	38.2
61162	Sports & recreation instruction	47	9 563	2 704	560	243	38.2	7.5
611620	Sports & recreation instruction	47	9 563	2 704	560	243	38.2	7.5
61163	Language schools	3	D	D	D	a	D	D
611630	Language schools	3	D	D	D	a	D	D
61169	All other schools & instruction	42	D	D	D	c	D	D
611691	Exam preparation & tutoring	10	1 996	906	153	52	36.4	.8
611692	Automobile driving schools	17	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	15	7 770	2 434	432	120	28.6	—
6117	Educational support services	17	12 485	4 222	869	94	16.8	.2
61171	Educational support services	17	12 485	4 222	869	94	16.8	.2
611710	Educational support services	17	12 485	4 222	869	94	16.8	.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW HAMPSHIRE									
61	Educational services	53	16 068	15 229	4 464	1 074	309	14.7	21.0
611	Educational services	53	16 068	15 229	4 464	1 074	309	14.7	21.0
6114	Business schools, & computer & management training ..	6	3 319	3 300	690	109	16	7.3	7.3
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
61143	Professional & management development training	5	D	D	D	D	a	D	D
611430	Professional & management development training ..	5	D	D	D	D	a	D	D
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
611513	Apprenticeship training	3	D	D	D	D	a	D	D
611519	Other trade & technical schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	36	9 151	8 592	2 725	713	241	16.5	34.2
61161	Fine arts schools	6	2 638	2 705	1 175	293	89	32.3	—
611610	Fine arts schools	6	2 638	2 705	1 175	293	89	32.3	—
6116101	Dance schools (including children's & professionals')	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61162	Sports & recreation instruction	12	1 156	1 103	426	164	59	10.2	9.5
611620	Sports & recreation instruction	12	1 156	1 103	426	164	59	10.2	9.5
61163	Language schools	1	D	D	D	D	a	D	D
611630	Language schools	1	D	D	D	D	a	D	D
61169	All other schools & instruction	17	D	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	14	D	D	D	D	b	D	D
6117	Educational support services	7	D	D	D	D	b	D	D
61171	Educational support services	7	D	D	D	D	b	D	D
611710	Educational support services	7	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA								
61	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
611	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
6114	Business schools, & computer & management training	206	237 733	85 437	17 808	2 693	18.6	8.5
61141	Business & secretarial schools	22	D	D	D	e	D	D
611410	Business & secretarial schools	22	D	D	D	e	D	D
61142	Computer training	98	D	D	D	g	D	D
611420	Computer training	98	D	D	D	g	D	D
61143	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
611430	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
6115	Technical & trade schools	128	D	D	D	g	D	D
61151	Technical & trade schools	128	D	D	D	g	D	D
611511	Cosmetology & barber schools	44	15 134	5 287	1 178	336	21.4	6.7
611512	Flight training	17	19 257	8 189	2 957	284	25.5	35.8
611519	Other trade & technical schools	60	59 544	17 945	4 311	877	31.8	7.8
6116	Other schools & instruction	573	D	D	D	h	D	D
61161	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
611610	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
6116101	Dance schools (including children's & professionals)	140	21 978	6 944	1 756	722	39.0	7.8
6116102	Art, drama, & music schools	33	5 698	1 821	312	119	47.4	45.2
61162	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
611620	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
61163	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
611630	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
61169	All other schools & instruction	197	D	D	D	g	D	D
611691	Exam preparation & tutoring	45	22 588	7 645	1 658	659	13.0	4.9
611692	Automobile driving schools	67	10 556	3 053	611	223	59.9	30.7
611699	All other miscellaneous schools & instruction	85	D	D	D	f	D	D
6117	Educational support services	88	D	D	D	e	D	D
61171	Educational support services	88	D	D	D	e	D	D
611710	Educational support services	88	D	D	D	e	D	D
Boston, MA-NH PMSA								
61	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
611	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
6114	Business schools, & computer & management training	158	212 672	77 157	15 940	2 402	17.5	8.6
61141	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
611410	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
61142	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
611420	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
61143	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
611430	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
6115	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
61151	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
611511	Cosmetology & barber schools	22	D	D	D	c	D	D
611512	Flight training	10	16 365	7 192	2 717	224	17.8	41.9
611519	Other trade & technical schools	33	43 029	12 712	2 934	587	36.8	6.2
6116	Other schools & instruction	371	124 869	39 021	8 208	2 805	28.1	14.8
61161	Fine arts schools	99	D	D	D	f	D	D
611610	Fine arts schools	99	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals)	75	D	D	D	e	D	D
6116102	Art, drama, & music schools	24	4 814	1 555	259	97	39.2	52.1
61162	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
611620	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
61163	Language schools	22	D	D	D	e	D	D
611630	Language schools	22	D	D	D	e	D	D
61169	All other schools & instruction	135	D	D	D	g	D	D
611691	Exam preparation & tutoring	30	18 363	6 237	1 378	529	6.2	5.9
611692	Automobile driving schools	46	8 762	2 422	471	162	52.4	37.0
611699	All other miscellaneous schools & instruction	59	D	D	D	e	D	D
6117	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
61171	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
611710	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
Brockton, MA PMSA								
61	Educational services	23	5 440	1 787	439	123	18.1	21.2
611	Educational services	23	5 440	1 787	439	123	18.1	21.2
6115	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
61151	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	2 177	530	127	58	27.0	26.1
61161	Fine arts schools	6	990	270	71	35	20.0	-
611610	Fine arts schools	6	990	270	71	35	20.0	-
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Fitchburg–Leominster, MA PMSA								
61	Educational services	10	2 226	919	224	34	18.6	14.7
611	Educational services	10	2 226	919	224	34	18.6	14.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
Lawrence, MA–NH PMSA								
61	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
611	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
61151	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	42	9 482	2 241	508	213	44.2	3.2
61161	Fine arts schools	14	1 593	362	114	50	52.1	6.2
611610	Fine arts schools	14	1 593	362	114	50	52.1	6.2
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
61162	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
611620	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
61169	All other schools & instruction	13	D	D	D	b	D	D
Lowell, MA–NH PMSA								
61	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
611	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
6115	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
61151	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	22	4 272	1 439	322	110	54.5	6.6
61161	Fine arts schools	9	899	210	50	22	38.9	—
611610	Fine arts schools	9	899	210	50	22	38.9	—
6116101	Dance schools (including children's & professionals)	7	D	D	D	a	D	D
61162	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
611620	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
61169	All other schools & instruction	5	1 713	925	217	50	79.1	1.9
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
Manchester, NH PMSA								
61	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
611	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
61151	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	25	3 500	1 179	290	139	54.4	—
61161	Fine arts schools	9	976	376	98	45	44.6	—
611610	Fine arts schools	9	976	376	98	45	44.6	—
6116101	Dance schools (including children's & professionals)	9	976	376	98	45	44.6	—
61162	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
611620	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Nashua, NH PMSA								
61	Educational services	39	10 233	3 776	790	195	20.5	6.0
611	Educational services	39	10 233	3 776	790	195	20.5	6.0
6115	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
61151	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	4 431	1 561	290	98	30.8	2.9
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
61162	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
611620	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
61169	All other schools & instruction	6	D	D	D	a	D	D
New Bedford, MA PMSA								
61	Educational services	18	5 960	1 684	529	110	59.5	.9
611	Educational services	18	5 960	1 684	529	110	59.5	.9
6115	Technical & trade schools	7	3 838	898	310	90	40.7	—
61151	Technical & trade schools	7	3 838	898	310	90	40.7	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
Portsmouth–Rochester, NH–ME PMSA								
61	Educational services	36	13 487	4 314	979	170	31.9	.2
611	Educational services	36	13 487	4 314	979	170	31.9	.2
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
6117	Educational support services	6	8 402	2 915	658	53	13.3	—
61171	Educational support services	6	8 402	2 915	658	53	13.3	—
611710	Educational support services	6	8 402	2 915	658	53	13.3	—
Worcester, MA–CT PMSA								
61	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
611	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
6114	Business schools, & computer & management training	14	10 479	3 136	704	126	10.1	17.7
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
6115	Technical & trade schools	6	960	330	76	35	8.6	39.5
61151	Technical & trade schools	6	960	330	76	35	8.6	39.5
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	46	12 147	3 436	690	303	35.4	3.5
61161	Fine arts schools	21	2 988	880	236	130	36.2	3.6
611610	Fine arts schools	21	2 988	880	236	130	36.2	3.6
6116101	Dance schools (including children's & professionals)	20	D	D	D	c	D	D
61169	All other schools & instruction	19	8 067	2 110	375	141	38.4	3.0
611699	All other miscellaneous schools & instruction	10	D	D	D	b	D	D
AREA OUTSIDE NEW HAMPSHIRE METROPOLITAN AREAS								
61	Educational services	76	D	D	D	e	D	D
611	Educational services	76	D	D	D	e	D	D
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	52	D	D	D	c	D	D
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	18	D	D	D	b	D	D
611620	Sports & recreation instruction	18	D	D	D	b	D	D
61169	All other schools & instruction	21	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA									
61	Educational services	296	D	D	D	D	h	D	D
611	Educational services	296	D	D	D	D	h	D	D
6114	Business schools, & computer & management training ..	32	D	D	D	D	e	D	D
61143	Professional & management development training	29	D	D	D	D	c	D	D
611430	Professional & management development training ..	29	D	D	D	D	c	D	D
6115	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
61151	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
611513	Apprenticeship training	20	D	D	D	D	c	D	D
611519	Other trade & technical schools	18	8 647	7 506	3 672	873	136	17.4	5.7
6116	Other schools & instruction	171	D	D	D	D	g	D	D
61161	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
611610	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
6116101	Dance schools (including children's & professionals)	8	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	44	D	D	D	D	f	D	D
61162	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
611620	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
61163	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
611630	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
61169	All other schools & instruction	84	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	10	2 862	2 839	1 357	252	79	18.5	60.9
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	72	D	D	D	D	f	D	D
6117	Educational support services	54	D	D	D	D	f	D	D
61171	Educational support services	54	D	D	D	D	f	D	D
611710	Educational support services	54	D	D	D	D	f	D	D
Boston, MA-NH PMSA									
61	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
611	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
6114	Business schools, & computer & management training ..	26	27 127	26 513	7 149	1 708	233	11.1	16.0
61143	Professional & management development training	24	D	D	D	D	c	D	D
611430	Professional & management development training ..	24	D	D	D	D	c	D	D
6115	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
61151	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
611513	Apprenticeship training	13	D	D	D	D	c	D	D
611519	Other trade & technical schools	13	D	D	D	D	c	D	D
6116	Other schools & instruction	141	216 294	215 691	34 820	7 982	1 718	3.4	6.9
61161	Fine arts schools	44	D	D	D	D	f	D	D
611610	Fine arts schools	44	D	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	37	D	D	D	D	f	D	D
61162	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
611620	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
61163	Language schools	7	D	D	D	D	b	D	D
611630	Language schools	7	D	D	D	D	b	D	D
61169	All other schools & instruction	69	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	8	D	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	D	f	D	D
611699	All other miscellaneous schools & instruction	59	D	D	D	D	f	D	D
6117	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
61171	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
611710	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
Brockton, MA PMSA									
61	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
611	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
Fitchburg-Leominster, MA PMSA									
61	Educational services	4	437	440	116	34	8	66.1	33.9
611	Educational services	4	437	440	116	34	8	66.1	33.9
Lawrence, MA-NH PMSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6117	Educational support services	3	D	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.									
Lowell, MA-NH PMSA									
61	Educational services	8	D	D	D	D	c	D	D
611	Educational services	8	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	D	c	D	D
Manchester, NH PMSA									
61	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
611	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
6116	Other schools & instruction	5	D	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
Nashua, NH PMSA									
61	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
611	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
New Bedford, MA PMSA									
61	Educational services	5	D	D	D	D	a	D	D
611	Educational services	5	D	D	D	D	a	D	D
Portsmouth-Rochester, NH-ME PMSA									
61	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
611	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
Worcester, MA-CT PMSA									
61	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
611	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	7	3 207	3 287	1 248	298	112	46.3	1.7
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
AREA OUTSIDE NEW HAMPSHIRE METROPOLITAN AREAS									
61	Educational services	32	D	D	D	D	c	D	D
611	Educational services	32	D	D	D	D	c	D	D
6116	Other schools & instruction	23	D	D	D	D	c	D	D
61161	Fine arts schools	3	D	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	D	b	D	D
611691	Exam preparation & tutoring	2	D	D	D	D	a	D	D
6117	Educational support services	5	D	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	D	b	D	D
611710	Educational support services	5	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BELKNAP COUNTY, NH								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CARROLL COUNTY, NH								
61	Educational services	12	3 360	1 081	207	62	19.2	-
611	Educational services	12	3 360	1 081	207	62	19.2	-
6116	Other schools & instruction	9	D	D	D	b	D	D
61162	Sports & recreation instruction	5	1 973	509	65	28	22.9	-
611620	Sports & recreation instruction	5	1 973	509	65	28	22.9	-
61169	All other schools & instruction	4	D	D	D	b	D	D
CHESHIRE COUNTY, NH								
61	Educational services	14	2 172	825	153	60	33.1	23.8
611	Educational services	14	2 172	825	153	60	33.1	23.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	1 469	514	94	45	25.6	35.3
COOS COUNTY, NH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GRAFTON COUNTY, NH								
61	Educational services	11	2 636	578	88	19	80.6	-
611	Educational services	11	2 636	578	88	19	80.6	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	2 190	325	32	10	97.0	-
HILLSBOROUGH COUNTY, NH								
61	Educational services	72	26 167	10 608	2 295	510	17.0	8.8
611	Educational services	72	26 167	10 608	2 295	510	17.0	8.8
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
61142	Computer training	6	5 921	2 703	622	62	2.7	-
611420	Computer training	6	5 921	2 703	622	62	2.7	-
6115	Technical & trade schools	14	5 939	3 056	785	180	16.5	35.4
61151	Technical & trade schools	14	5 939	3 056	785	180	16.5	35.4
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	43	10 741	3 544	669	221	30.3	1.5
61161	Fine arts schools	14	1 836	641	147	68	42.9	2.9
611610	Fine arts schools	14	1 836	641	147	68	42.9	2.9
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	17	3 134	1 052	225	80	31.2	3.4
611620	Sports & recreation instruction	17	3 134	1 052	225	80	31.2	3.4
61169	All other schools & instruction	12	5 771	1 851	297	73	25.7	-
611699	All other miscellaneous schools & instruction	4	D	D	D	b	D	D
6117	Educational support services	6	D	D	D	b	D	D
61171	Educational support services	6	D	D	D	b	D	D
611710	Educational support services	6	D	D	D	b	D	D
MERRIMACK COUNTY, NH								
61	Educational services	18	3 775	1 586	380	131	21.3	17.9
611	Educational services	18	3 775	1 586	380	131	21.3	17.9
6115	Technical & trade schools	3	441	139	29	18	-	88.9
61151	Technical & trade schools	3	441	139	29	18	-	88.9
6116	Other schools & instruction	12	1 753	846	167	92	32.0	16.3

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROCKINGHAM COUNTY, NH								
61	Educational services	53	20 184	5 602	1 197	188	33.6	.5
611	Educational services	53	20 184	5 602	1 197	188	33.6	.5
6115	Technical & trade schools	9	4 829	1 083	255	43	18.3	—
61151	Technical & trade schools	9	4 829	1 083	255	43	18.3	—
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	30	4 590	907	204	83	65.8	2.1
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	11	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	a	D	D
6117	Educational support services	6	8 728	2 924	634	50	16.6	—
61171	Educational support services	6	8 728	2 924	634	50	16.6	—
611710	Educational support services	6	8 728	2 924	634	50	16.6	—
STRAFFORD COUNTY, NH								
61	Educational services	9	3 029	716	156	61	73.0	.4
611	Educational services	9	3 029	716	156	61	73.0	.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
SULLIVAN COUNTY, NH								
61	Educational services	9	1 403	849	202	30	31.5	—
611	Educational services	9	1 403	849	202	30	31.5	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEDFORD TOWN, NH								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
CLAREMONT, NH								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
CONCORD, NH								
61	Educational services	8	2 608	1 211	235	55	15.2	6.3
611	Educational services	8	2 608	1 211	235	55	15.2	6.3
6116	Other schools & instruction	4	D	D	D	b	D	D
DERRY TOWN, NH								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
DOVER, NH								
61	Educational services	5	915	446	118	42	27.9	1.4
611	Educational services	5	915	446	118	42	27.9	1.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DURHAM TOWN, NH								
61	Educational services	1	D	D	D	a	D	D
EXETER TOWN, NH								
61	Educational services	2	D	D	D	a	D	D
FRANKLIN, NH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
HAMPTON TOWN, NH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HUDSON TOWN, NH								
61	Educational services	5	2 274	671	125	21	42.7	—
611	Educational services	5	2 274	671	125	21	42.7	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
KEENE, NH								
61	Educational services	9	1 210	448	91	49	31.1	14.5
611	Educational services	9	1 210	448	91	49	31.1	14.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
LEBANON, NH								
61	Educational services	5	1 016	310	58	12	69.3	—
611	Educational services	5	1 016	310	58	12	69.3	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
LONDONDERRY TOWN, NH								
61	Educational services	7	1 418	286	30	16	64.2	—
611	Educational services	7	1 418	286	30	16	64.2	—
6116	Other schools & instruction	5	D	D	D	a	D	D
MANCHESTER, NH								
61	Educational services	20	6 821	3 475	829	214	19.7	24.1
611	Educational services	20	6 821	3 475	829	214	19.7	24.1
6115	Technical & trade schools	4	D	D	D	c	D	D
61151	Technical & trade schools	4	D	D	D	c	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
MERRIMACK TOWN, NH								
61	Educational services	7	2 006	740	147	29	5.4	—
611	Educational services	7	2 006	740	147	29	5.4	—
MILFORD TOWN, NH								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NASHUA, NH								
61	Educational services	15	3 969	1 371	329	107	16.6	13.8
611	Educational services	15	3 969	1 371	329	107	16.6	13.8
6115	Technical & trade schools	4	1 327	368	91	40	6.2	34.7
61151	Technical & trade schools	4	1 327	368	91	40	6.2	34.7
6116	Other schools & instruction	9	D	D	D	b	D	D
PORTSMOUTH, NH								
61	Educational services	8	4 057	1 807	414	50	7.3	—
611	Educational services	8	4 057	1 807	414	50	7.3	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
ROCHESTER, NH								
61	Educational services	1	D	D	D	a	D	D
SALEM TOWN, NH								
61	Educational services	5	1 596	505	113	19	93.7	—
611	Educational services	5	1 596	505	113	19	93.7	—
SOMERSWORTH, NH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
HILLSBOROUGH COUNTY, NH—PSEUDO REMAINDER OF COUNTY								
61	Educational services	16	D	D	D	b	D	D
611	Educational services	16	D	D	D	b	D	D
6115	Technical & trade schools	3	650	307	61	7	D	—
61151	Technical & trade schools	3	650	307	61	7	D	—
6116	Other schools & instruction	9	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
MERRIMACK COUNTY, NH—PSEUDO REMAINDER OF COUNTY								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
ROCKINGHAM COUNTY, NH—PSEUDO REMAINDER OF COUNTY								
61	Educational services	25	D	D	D	b	D	D
611	Educational services	25	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D
STRAFFORD COUNTY, NH—PSEUDO REMAINDER OF COUNTY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BELKNAP COUNTY, NH								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CARROLL COUNTY, NH								
61	Educational services	12	3 360	1 081	207	62	19.2	—
611	Educational services	12	3 360	1 081	207	62	19.2	—
6116	Other schools & instruction	9	D	D	D	b	D	D
61162	Sports & recreation instruction	5	1 973	509	65	28	22.9	—
611620	Sports & recreation instruction	5	1 973	509	65	28	22.9	—
61169	All other schools & instruction	4	D	D	D	b	D	D
BALANCE OF CHESHIRE COUNTY, NH								
61	Educational services	5	962	377	62	11	35.6	35.7
611	Educational services	5	962	377	62	11	35.6	35.7
BALANCE OF COOS COUNTY, NH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF GRAFTON COUNTY, NH								
61	Educational services	6	1 620	268	30	7	87.7	—
611	Educational services	6	1 620	268	30	7	87.7	—
6116	Other schools & instruction	4	D	D	D	a	D	D
BALANCE OF SULLIVAN COUNTY, NH								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEW HAMPSHIRE

There are no geographic notes for the state of New Hampshire.

Appendix E. Metropolitan Areas

NEW HAMPSHIRE

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA

Norton town, MA

Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA

Beverly city, MA

Danvers town, MA

Gloucester city, MA

Ipswich town, MA

Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA

Arlington town, MA

Ashland town, MA

Bedford town, MA

Belmont town, MA

Burlington town, MA

Cambridge city, MA

Concord town, MA

Everett city, MA

Framingham town, MA

Holliston town, MA

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Hopkinton town, MA

Hudson town, MA

Lexington town, MA

Malden city, MA

Marlborough city, MA

Maynard town, MA

Medford city, MA

Melrose city, MA

Natick town, MA

Newton city, MA

North Reading town, MA

Reading town, MA

Somerville city, MA

Stoneham town, MA

Sudbury town, MA

Wakefield town, MA

Waltham city, MA

Watertown city, MA

Wayland town, MA

Weston town, MA

Wilmington town, MA

Winchester town, MA

Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA

Braintree town, MA

Brookline town, MA

Canton town, MA

Dedham town, MA

Foxborough town, MA

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA
Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA
Chelsea city, MA
Revere city, MA
Winthrop town, MA

Boston, MA—NH PMSA—Con.

Worcester County, MA (Part)

Harvard town, MA
Milford town, MA

Rockingham County, NH (Part)

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA**

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA
Norton town, MA
Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA
Beverly city, MA
Danvers town, MA
Gloucester city, MA
Ipswich town, MA
Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA
Arlington town, MA
Ashland town, MA
Bedford town, MA
Belmont town, MA
Burlington town, MA
Cambridge city, MA
Concord town, MA
Everett city, MA
Framingham town, MA
Holliston town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Hopkinton town, MA
Hudson town, MA
Lexington town, MA
Malden city, MA
Marlborough city, MA
Maynard town, MA
Medford city, MA
Melrose city, MA
Natick town, MA
Newton city, MA
North Reading town, MA
Reading town, MA
Somerville city, MA
Stoneham town, MA
Sudbury town, MA
Wakefield town, MA
Waltham city, MA
Watertown city, MA
Wayland town, MA
Weston town, MA
Wilmington town, MA
Winchester town, MA
Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Dedham town, MA
Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA
Chelsea city, MA
Revere city, MA
Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA
Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)
Easton town, MA
Raynham town, MA
Norfolk County, MA (Part)
Plymouth County, MA (Part)
Abington town, MA
Bridgewater town, MA
Brockton city, MA
East Bridgewater town, MA
Middleborough town, MA
Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)
Worcester County, MA (Part)
Fitchburg city, MA
Gardner city, MA
Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)
Andover town, MA
Haverhill city, MA
Lawrence city, MA
Methuen city, MA
North Andover town, MA
Rockingham County, NH (Part)
Derry town, NH
Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)
Billerica town, MA
Chelmsford town, MA
Dracut town, MA
Lowell city, MA
Pepperell town, MA
Tewksbury town, MA
Westford town, MA
Hillsborough County, NH (Part)
Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)
Bedford town, NH
Goffstown town, NH
Manchester city, NH
Merrimack County, NH (Part)
Rockingham County, NH (Part)
Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH
Hudson town, NH
Merrimack town, NH
Milford town, NH
Nashua city, NH

New Bedford, MA PMSA

Bristol County, MA (Part)
Dartmouth town, MA
Fairhaven town, MA
New Bedford city, MA
Plymouth County, MA (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)
York town, ME
Rockingham County, NH (Part)
Exeter town, NH
Hampton town, NH
Portsmouth city, NH
Strafford County, NH (Part)
Dover city, NH
Durham town, NH
Rochester city, NH
Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)
Hampden County, MA (Part)
Worcester County, MA (Part)
Auburn town, MA
Charlton town, MA

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)—Con.

Clinton town, MA
Grafton town, MA
Holden town, MA
Leicester town, MA
Millbury town, MA
Northborough town, MA
Northbridge town, MA
Oxford town, MA
Shrewsbury town, MA
Southbridge town, MA
Spencer town, MA
Uxbridge town, MA
Webster town, MA
Westborough town, MA
Worcester city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)
Andover town, MA
Haverhill city, MA
Lawrence city, MA
Methuen city, MA
North Andover town, MA
Rockingham County, NH (Part)
Derry town, NH
Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)
Billerica town, MA
Chelmsford town, MA
Dracut town, MA
Lowell city, MA

Lowell, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Pepperell town, MA
Tewksbury town, MA
Westford town, MA
Hillsborough County, NH (Part)
Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)
Bedford town, NH
Goffstown town, NH
Manchester city, NH
Merrimack County, NH (Part)
Rockingham County, NH (Part)
Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH
Hudson town, NH
Merrimack town, NH
Milford town, NH
Nashua city, NH

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)
York town, ME
Rockingham County, NH (Part)
Exeter town, NH
Hampton town, NH
Portsmouth city, NH
Strafford County, NH (Part)
Dover city, NH
Durham town, NH
Rochester city, NH
Somersworth city, NH

New Jersey

1997

Issued March 2000

EC97S61A-NJ(RV)

1997 Economic Census

Educational Services

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

New Jersey

1997

Issued March 2000

EC97S61A-NJ(RV)

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW JERSEY								
61	Educational services	1 406	749 173	248 449	55 437	10 435	22.1	12.3
611	Educational services	1 406	749 173	248 449	55 437	10 435	22.1	12.3
6114	Business schools, & computer & management training	246	231 143	77 130	18 002	2 290	19.7	19.2
61141	Business & secretarial schools	28	29 422	12 714	2 566	563	47.8	39.4
611410	Business & secretarial schools	28	29 422	12 714	2 566	563	47.8	39.4
61142	Computer training	136	142 352	47 027	11 515	1 339	16.0	21.5
611420	Computer training	136	142 352	47 027	11 515	1 339	16.0	21.5
61143	Professional & management development training	82	59 369	17 389	3 921	388	14.5	3.8
611430	Professional & management development training	82	59 369	17 389	3 921	388	14.5	3.8
6115	Technical & trade schools	174	145 213	45 554	9 852	1 632	15.3	6.6
61151	Technical & trade schools	174	145 213	45 554	9 852	1 632	15.3	6.6
611511	Cosmetology & barber schools	50	16 028	5 676	1 468	349	17.0	6.4
611512	Flight training	27	34 301	7 767	1 100	313	25.2	13.4
611513	Apprenticeship training	4	887	182	29	4	44.5	42.2
611519	Other trade & technical schools	93	93 997	31 929	7 255	966	11.1	3.9
6116	Other schools & instruction	850	317 197	102 417	22 312	5 965	23.8	9.2
61161	Fine arts schools	320	52 111	16 453	4 066	1 607	35.3	7.8
611610	Fine arts schools	320	52 111	16 453	4 066	1 607	35.3	7.8
6116101	Dance schools (including children's & professionals)	272	41 415	12 138	3 084	1 291	34.4	5.8
6116102	Art, drama, & music schools	48	10 696	4 315	982	316	38.6	15.8
61162	Sports & recreation instruction	259	60 155	17 802	3 372	1 292	49.6	12.5
611620	Sports & recreation instruction	259	60 155	17 802	3 372	1 292	49.6	12.5
61163	Language schools	34	57 680	11 378	2 845	466	5.8	.7
611630	Language schools	34	57 680	11 378	2 845	466	5.8	.7
61169	All other schools & instruction	237	147 251	56 784	12 029	2 600	16.2	11.7
611691	Exam preparation & tutoring	97	72 659	23 862	5 440	1 426	16.1	7.1
611692	Automobile driving schools	58	16 012	6 597	1 543	439	38.3	53.8
611699	All other miscellaneous schools & instruction	82	58 580	26 325	5 046	735	10.2	5.8
6117	Educational support services	136	55 620	23 348	5 271	548	39.8	15.8
61171	Educational support services	136	55 620	23 348	5 271	548	39.8	15.8
611710	Educational support services	136	55 620	23 348	5 271	548	39.8	15.8

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW JERSEY									
61	Educational services	188	542 971	466 966	156 188	37 552	4 598	1.8	3.0
611	Educational services	188	542 971	466 966	156 188	37 552	4 598	1.8	3.0
6114	Business schools, & computer & management training	10	D	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61142	Computer training	2	D	D	D	D	a	D	D
611420	Computer training	2	D	D	D	D	a	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training	7	D	D	D	D	b	D	D
6115	Technical & trade schools	30	D	D	D	D	f	D	D
61151	Technical & trade schools	30	D	D	D	D	f	D	D
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	18	D	D	D	D	c	D	D
611519	Other trade & technical schools	11	D	D	D	D	e	D	D
6116	Other schools & instruction	125	49 716	46 416	20 273	4 910	1 353	12.1	20.7
61161	Fine arts schools	38	12 147	11 461	4 773	1 233	448	17.8	19.0
611610	Fine arts schools	38	12 147	11 461	4 773	1 233	448	17.8	19.0
6116101	Dance schools (including children's & professionals)	12	3 446	3 297	1 329	399	124	13.4	.5
6116102	Art, drama, & music schools	26	8 701	8 164	3 444	834	324	19.5	26.4
61162	Sports & recreation instruction	11	3 080	2 875	1 352	224	72	22.0	—
611620	Sports & recreation instruction	11	3 080	2 875	1 352	224	72	22.0	—
61163	Language schools	10	1 303	1 283	554	140	131	45.3	54.7
611630	Language schools	10	1 303	1 283	554	140	131	45.3	54.7
61169	All other schools & instruction	66	33 186	30 797	13 594	3 313	702	7.8	21.8
611691	Exam preparation & tutoring	12	D	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	53	D	D	D	D	f	D	D

See footnotes at end of table.

**Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997—
Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	NEW JERSEY—Con.								
61	Educational services—Con.								
611	Educational services—Con.								
6117	Educational support services	23	D	D	D	D	h	D	D
61171	Educational support services	23	D	D	D	D	h	D	D
611710	Educational support services	23	D	D	D	D	h	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA							
61	Educational services	3 372	D	D	D	k	D	D
611	Educational services	3 372	D	D	D	k	D	D
6114	Business schools, & computer & management training	576	530 466	197 812	45 975	5 875	18.1	22.4
61141	Business & secretarial schools	63	86 063	34 897	7 500	1 565	24.8	53.5
611410	Business & secretarial schools	63	86 063	34 897	7 500	1 565	24.8	53.5
61142	Computer training	299	299 845	116 406	27 769	3 281	16.5	20.4
611420	Computer training	299	299 845	116 406	27 769	3 281	16.5	20.4
61143	Professional & management development training	214	144 558	46 509	10 706	1 029	17.5	8.2
611430	Professional & management development training	214	144 558	46 509	10 706	1 029	17.5	8.2
6115	Technical & trade schools	419	D	D	D	i	D	D
61151	Technical & trade schools	419	D	D	D	i	D	D
611511	Cosmetology & barber schools	136	41 059	14 483	3 497	824	18.9	4.1
611512	Flight training	48	58 589	18 608	3 479	1 940	19.2	16.6
611513	Apprenticeship training	19	D	D	D	b	D	D
611519	Other trade & technical schools	216	205 823	74 108	17 270	2 573	14.1	5.7
6116	Other schools & instruction	2 066	D	D	D	j	D	D
61161	Fine arts schools	721	150 518	48 618	11 381	3 796	32.8	12.3
611610	Fine arts schools	721	150 518	48 618	11 381	3 796	32.8	12.3
6116101	Dance schools (including children's & professionals)	572	104 031	32 098	7 921	2 953	31.5	5.6
6116102	Art, drama, & music schools	149	46 487	16 520	3 460	843	35.8	27.2
61162	Sports & recreation instruction	554	D	D	D	h	D	D
611620	Sports & recreation instruction	554	D	D	D	h	D	D
61163	Language schools	83	115 811	28 401	6 542	1 659	7.6	2.0
611630	Language schools	83	115 811	28 401	6 542	1 659	7.6	2.0
61169	All other schools & instruction	708	444 626	154 034	28 905	6 340	17.2	23.9
611691	Exam preparation & tutoring	250	176 029	71 056	11 080	3 120	17.5	7.9
611692	Automobile driving schools	227	43 094	14 984	3 231	1 112	55.0	35.1
611699	All other miscellaneous schools & instruction	231	225 503	67 994	14 594	2 108	9.7	34.2
6117	Educational support services	311	D	D	D	g	D	D
61171	Educational support services	311	D	D	D	g	D	D
611710	Educational support services	311	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Bergen—Passaic, NJ PMSA								
61	Educational services	277	142 450	43 673	9 189	1 691	23.6	15.4
611	Educational services	277	142 450	43 673	9 189	1 691	23.6	15.4
6114	Business schools, & computer & management training	53	52 809	16 404	3 532	468	20.0	32.9
61141	Business & secretarial schools	4	4 487	1 920	314	84	28.7	47.8
611410	Business & secretarial schools	4	4 487	1 920	314	84	28.7	47.8
61142	Computer training	33	31 825	9 733	2 163	298	24.2	44.8
611420	Computer training	33	31 825	9 733	2 163	298	24.2	44.8
61143	Professional & management development training	16	16 497	4 751	1 055	86	9.7	5.8
611430	Professional & management development training	16	16 497	4 751	1 055	86	9.7	5.8
6115	Technical & trade schools	27	36 440	10 019	1 687	337	3.9	1.2
61151	Technical & trade schools	27	36 440	10 019	1 687	337	3.9	1.2
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611512	Flight training	3	D	D	D	c	D	D
611519	Other trade & technical schools	13	16 053	5 579	1 307	151	6.0	.2
6116	Other schools & instruction	173	40 170	12 680	2 945	797	31.3	7.1
61161	Fine arts schools	67	10 266	3 236	707	238	35.7	4.9
611610	Fine arts schools	67	10 266	3 236	707	238	35.7	4.9
6116101	Dance schools (including children's & professionals)	55	8 370	2 677	645	209	36.7	2.1
6116102	Art, drama, & music schools	12	1 896	559	62	29	31.5	17.2
61162	Sports & recreation instruction	47	D	D	D	c	D	D
611620	Sports & recreation instruction	47	D	D	D	c	D	D
61163	Language schools	8	6 524	1 953	581	130	5.6	—
611630	Language schools	8	6 524	1 953	581	130	5.6	—
61169	All other schools & instruction	51	D	D	D	e	D	D
611691	Exam preparation & tutoring	24	6 528	1 597	445	164	41.8	22.3
611699	All other miscellaneous schools & instruction	17	D	D	D	c	D	D
6117	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
61171	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
611710	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
Bridgeport, CT PMSA								
61	Educational services	73	27 669	13 144	2 666	485	25.6	12.3
611	Educational services	73	27 669	13 144	2 666	485	25.6	12.3
6114	Business schools, & computer & management training	12	11 432	5 971	1 339	194	11.8	17.5
61142	Computer training	7	7 967	4 307	1 019	138	1.4	25.0
611420	Computer training	7	7 967	4 307	1 019	138	1.4	25.0
6115	Technical & trade schools	14	D	D	D	b	D	D
61151	Technical & trade schools	14	D	D	D	b	D	D
611511	Cosmetology & barber schools	6	D	D	D	a	D	D
6116	Other schools & instruction	44	12 528	5 967	1 098	230	33.2	2.4
61161	Fine arts schools	18	2 691	801	192	94	51.1	2.7
611610	Fine arts schools	18	2 691	801	192	94	51.1	2.7
6116101	Dance schools (including children's & professionals)	16	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	16	D	D	D	b	D	D
Danbury, CT PMSA								
61	Educational services	38	19 939	4 456	872	262	38.7	3.2
611	Educational services	38	19 939	4 456	872	262	38.7	3.2
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	20	12 606	2 902	651	195	7.8	4.0
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Dutchess County, NY PMSA								
61	Educational services	38	D	D	D	c	D	D
611	Educational services	38	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	27	D	D	D	c	D	D
61161	Fine arts schools	9	2 062	462	122	62	82.8	—
611610	Fine arts schools	9	2 062	462	122	62	82.8	—
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	a	D	D
611620	Sports & recreation instruction	8	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
Jersey City, NJ PMSA								
61	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
611	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	1 904	906	223	41	44.6	—
6116	Other schools & instruction	34	D	D	D	e	D	D
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611692	Automobile driving schools	9	D	D	D	e	D	D
Middlesex—Somerset—Hunterdon, NJ PMSA								
61	Educational services	236	135 797	50 726	10 279	1 703	15.4	9.1
611	Educational services	236	135 797	50 726	10 279	1 703	15.4	9.1
6114	Business schools, & computer & management training	42	28 797	12 261	2 442	377	14.0	14.4
61142	Computer training	27	19 565	8 909	1 843	263	12.6	3.4
611420	Computer training	27	19 565	8 909	1 843	263	12.6	3.4
61143	Professional & management development training	13	D	D	D	b	D	D
611430	Professional & management development training	13	D	D	D	b	D	D
6115	Technical & trade schools	27	35 223	11 081	2 514	314	5.7	6.8
61151	Technical & trade schools	27	35 223	11 081	2 514	314	5.7	6.8
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	5	D	D	D	b	D	D
611519	Other trade & technical schools	19	28 864	8 797	1 999	225	6.0	.2
6116	Other schools & instruction	149	58 680	21 621	3 888	919	21.4	8.5
61161	Fine arts schools	52	8 071	2 725	715	313	40.9	14.5
611610	Fine arts schools	52	8 071	2 725	715	313	40.9	14.5
6116101	Dance schools (including children's & professionals)	43	6 543	2 067	558	236	39.4	5.6
6116102	Art, drama, & music schools	9	1 528	658	157	77	47.6	52.4
61162	Sports & recreation instruction	44	11 175	3 618	696	196	43.6	16.3
611620	Sports & recreation instruction	44	11 175	3 618	696	196	43.6	16.3
61169	All other schools & instruction	48	D	D	D	e	D	D
611691	Exam preparation & tutoring	20	D	D	D	c	D	D
611692	Automobile driving schools	11	1 296	534	93	31	85.9	—
611699	All other miscellaneous schools & instruction	17	D	D	D	c	D	D
6117	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1
61171	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1
611710	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Monmouth—Ocean, NJ PMSA							
61	Educational services	186	69 183	27 265	5 954	1 584	28.1	5.8
611	Educational services	186	69 183	27 265	5 954	1 584	28.1	5.8
6114	Business schools, & computer & management training	25	17 569	7 403	1 410	235	22.2	1.4
61142	Computer training	11	8 399	4 238	885	169	32.6	2.9
611420	Computer training	11	8 399	4 238	885	169	32.6	2.9
61143	Professional & management development training	11	D	D	D	b	D	D
611430	Professional & management development training	11	D	D	D	b	D	D
6115	Technical & trade schools	17	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	1 228	329	97	28	5.9	3.2
611519	Other trade & technical schools	9	D	D	D	b	D	D
6116	Other schools & instruction	124	36 437	14 360	3 293	1 169	31.2	9.5
61161	Fine arts schools	53	7 270	1 879	492	229	33.9	12.0
611610	Fine arts schools	53	7 270	1 879	492	229	33.9	12.0
6116101	Dance schools (including children's & professionals)	49	6 817	1 715	446	216	32.6	9.8
61162	Sports & recreation instruction	47	12 113	3 484	615	431	43.8	16.9
611620	Sports & recreation instruction	47	12 113	3 484	615	431	43.8	16.9
61169	All other schools & instruction	22	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	9	13 181	7 576	1 871	307	9.2	2.5
6117	Educational support services	20	D	D	D	b	D	D
61171	Educational support services	20	D	D	D	b	D	D
611710	Educational support services	20	D	D	D	b	D	D
	Nassau—Suffolk, NY PMSA							
61	Educational services	541	188 004	56 827	12 495	3 930	30.6	10.8
611	Educational services	541	188 004	56 827	12 495	3 930	30.6	10.8
6114	Business schools, & computer & management training	76	41 984	13 882	2 896	730	23.0	34.6
61141	Business & secretarial schools	11	D	D	D	e	D	D
611410	Business & secretarial schools	11	D	D	D	e	D	D
61142	Computer training	39	D	D	D	e	D	D
611420	Computer training	39	D	D	D	e	D	D
61143	Professional & management development training	26	8 436	2 180	579	87	30.9	18.4
611430	Professional & management development training	26	8 436	2 180	579	87	30.9	18.4
6115	Technical & trade schools	51	20 047	6 510	1 665	382	20.8	3.8
61151	Technical & trade schools	51	20 047	6 510	1 665	382	20.8	3.8
611511	Cosmetology & barber schools	17	D	D	D	b	D	D
611512	Flight training	8	3 679	921	227	45	40.4	—
611519	Other trade & technical schools	25	13 158	4 252	1 111	254	15.9	3.6
6116	Other schools & instruction	371	95 996	27 416	6 211	2 587	41.4	4.4
61161	Fine arts schools	143	24 582	6 728	1 749	664	42.2	4.9
611610	Fine arts schools	143	24 582	6 728	1 749	664	42.2	4.9
6116101	Dance schools (including children's & professionals)	126	D	D	D	f	D	D
6116102	Art, drama, & music schools	17	D	D	D	b	D	D
61162	Sports & recreation instruction	122	32 462	8 824	1 554	896	47.1	5.1
611620	Sports & recreation instruction	122	32 462	8 824	1 554	896	47.1	5.1
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	102	D	D	D	f	D	D
611691	Exam preparation & tutoring	50	17 320	6 017	1 485	664	28.6	4.1
611692	Automobile driving schools	24	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	28	11 622	3 504	889	129	55.5	1.5
6117	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5
61171	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5
611710	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	New Haven—Meriden, CT PMSA							
61	Educational services	80	30 001	10 894	2 607	519	13.2	18.5
611	Educational services	80	30 001	10 894	2 607	519	13.2	18.5
6114	Business schools, & computer & management training	16	7 406	3 188	811	126	5.9	12.9
6115	Technical & trade schools	13	D	D	D	b	D	D
61151	Technical & trade schools	13	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	1 134	343	62	26	16.3	—
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	43	D	D	D	c	D	D
61161	Fine arts schools	19	D	D	D	b	D	D
611610	Fine arts schools	19	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	17	D	D	D	b	D	D
61162	Sports & recreation instruction	10	4 071	1 090	266	54	12.0	—
611620	Sports & recreation instruction	10	4 071	1 090	266	54	12.0	—
61169	All other schools & instruction	14	D	D	D	b	D	D
6117	Educational support services	8	D	D	D	c	D	D
61171	Educational support services	8	D	D	D	c	D	D
611710	Educational support services	8	D	D	D	c	D	D
	New York, NY PMSA							
61	Educational services	1 218	843 883	301 266	61 952	12 050	22.6	22.5
611	Educational services	1 218	843 883	301 266	61 952	12 050	22.6	22.5
6114	Business schools, & computer & management training	205	198 387	76 984	18 045	2 043	16.2	27.7
61141	Business & secretarial schools	20	33 676	13 373	3 027	544	11.7	64.5
611410	Business & secretarial schools	20	33 676	13 373	3 027	544	11.7	64.5
61142	Computer training	102	108 788	44 747	10 882	1 086	17.5	24.1
611420	Computer training	102	108 788	44 747	10 882	1 086	17.5	24.1
61143	Professional & management development training	83	55 923	18 864	4 136	413	16.1	12.4
611430	Professional & management development training	83	55 923	18 864	4 136	413	16.1	12.4
6115	Technical & trade schools	163	137 208	53 330	12 600	3 262	14.9	8.6
61151	Technical & trade schools	163	137 208	53 330	12 600	3 262	14.9	8.6
611511	Cosmetology & barber schools	56	D	D	D	e	D	D
611512	Flight training	10	D	D	D	g	D	D
611513	Apprenticeship training	10	D	D	D	b	D	D
611519	Other trade & technical schools	87	101 436	39 058	9 300	1 398	13.2	6.8
6116	Other schools & instruction	735	416 759	136 876	24 591	5 647	18.8	26.6
61161	Fine arts schools	223	67 652	23 863	5 118	1 370	24.5	20.8
611610	Fine arts schools	223	67 652	23 863	5 118	1 370	24.5	20.8
6116101	Dance schools (including children's & professionals')	143	38 729	13 786	3 194	949	18.4	7.7
6116102	Art, drama, & music schools	80	28 923	10 077	1 924	421	32.8	38.2
61162	Sports & recreation instruction	146	55 546	16 967	3 132	750	42.6	13.7
611620	Sports & recreation instruction	146	55 546	16 967	3 132	750	42.6	13.7
61163	Language schools	40	50 692	15 426	3 327	1 058	10.6	3.3
611630	Language schools	40	50 692	15 426	3 327	1 058	10.6	3.3
61169	All other schools & instruction	326	242 869	80 620	13 014	2 469	13.5	36.0
611691	Exam preparation & tutoring	88	80 095	39 179	3 760	897	14.3	10.0
611692	Automobile driving schools	128	20 908	6 369	1 290	467	62.3	27.8
611699	All other miscellaneous schools & instruction	110	141 866	35 072	7 964	1 105	5.8	51.9
6117	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
61171	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
611710	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
	Newark, NJ PMSA							
61	Educational services	374	239 774	76 391	17 723	3 117	26.3	8.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Newark, NJ PMSA—Con.								
61	Educational services—Con.							
611	Educational services	374	239 774	76 391	17 723	3 117	26.3	8.9
6114	Business schools, & computer & management training	74	102 664	29 140	7 128	929	22.7	10.8
61141	Business & secretarial schools	10	17 539	7 414	1 608	348	66.6	30.1
611410	Business & secretarial schools	10	17 539	7 414	1 608	348	66.6	30.1
61142	Computer training	39	62 767	15 065	3 709	418	13.8	9.0
611420	Computer training	39	62 767	15 065	3 709	418	13.8	9.0
61143	Professional & management development training	25	22 358	6 661	1 811	163	13.3	.9
611430	Professional & management development training	25	22 358	6 661	1 811	163	13.3	.9
6115	Technical & trade schools	53	40 566	13 661	2 987	484	28.9	7.3
61151	Technical & trade schools	53	40 566	13 661	2 987	484	28.9	7.3
611511	Cosmetology & barber schools	15	D	D	D	b	D	D
611512	Flight training	10	D	D	D	b	D	D
611519	Other trade & technical schools	28	28 448	10 874	2 266	316	10.7	8.6
6116	Other schools & instruction	205	87 039	29 129	6 696	1 578	26.3	5.2
61161	Fine arts schools	84	17 724	6 055	1 542	512	32.3	1.7
611610	Fine arts schools	84	17 724	6 055	1 542	512	32.3	1.7
6116101	Dance schools (including children's & professionals')	72	11 976	3 478	915	378	31.9	2.5
6116102	Art, drama, & music schools	12	5 748	2 577	627	134	33.2	—
61162	Sports & recreation instruction	52	14 841	4 524	875	251	69.1	4.5
611620	Sports & recreation instruction	52	14 841	4 524	875	251	69.1	4.5
61163	Language schools	9	D	D	D	b	D	D
611630	Language schools	9	D	D	D	b	D	D
61169	All other schools & instruction	60	D	D	D	f	D	D
611691	Exam preparation & tutoring	25	45 410	15 165	3 552	608	7.8	3.5
611692	Automobile driving schools	13	2 693	934	192	58	81.4	1.0
611699	All other miscellaneous schools & instruction	22	D	D	D	b	D	D
6117	Educational support services	42	9 505	4 461	912	126	53.3	28.0
61171	Educational support services	42	9 505	4 461	912	126	53.3	28.0
611710	Educational support services	42	9 505	4 461	912	126	53.3	28.0
Newburgh, NY—PA PMSA								
61	Educational services	38	6 212	1 678	322	127	51.0	17.4
611	Educational services	38	6 212	1 678	322	127	51.0	17.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	27	D	D	D	b	D	D
61162	Sports & recreation instruction	14	2 883	525	76	38	51.1	25.8
611620	Sports & recreation instruction	14	2 883	525	76	38	51.1	25.8
Stamford—Norwalk, CT PMSA								
61	Educational services	123	155 493	46 964	11 325	1 363	8.6	4.9
611	Educational services	123	155 493	46 964	11 325	1 363	8.6	4.9
6114	Business schools, & computer & management training	32	45 936	25 469	6 783	615	5.2	9.0
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
61142	Computer training	11	27 449	17 285	4 698	440	3.3	—
611420	Computer training	11	27 449	17 285	4 698	440	3.3	—
61143	Professional & management development training	17	D	D	D	c	D	D
611430	Professional & management development training	17	D	D	D	c	D	D
6115	Technical & trade schools	15	D	D	D	c	D	D
61151	Technical & trade schools	15	D	D	D	c	D	D
611511	Cosmetology & barber schools	7	D	D	D	c	D	D
6116	Other schools & instruction	59	21 393	7 469	1 601	400	29.2	10.1
61161	Fine arts schools	14	3 500	1 023	296	92	27.5	5.9
611610	Fine arts schools	14	3 500	1 023	296	92	27.5	5.9
6116101	Dance schools (including children's & professionals')	11	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61162	Sports & recreation instruction	20	7 795	3 356	665	144	29.4	13.9
611620	Sports & recreation instruction	20	7 795	3 356	665	144	29.4	13.9
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	20	D	D	D	c	D	D
611691	Exam preparation & tutoring	11	5 736	1 610	324	68	32.7	13.9
6117	Educational support services	17	D	D	D	c	D	D
61171	Educational support services	17	D	D	D	c	D	D
611710	Educational support services	17	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.								
Trenton, NJ PMSA								
61	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
611	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
6114	Business schools, & computer & management training	11	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	6	D	D	D	a	D	D
611430	Professional & management development training	6	D	D	D	a	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	42	58 671	12 470	2 652	559	6.7	.1
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
61162	Sports & recreation instruction	15	D	D	D	b	D	D
611620	Sports & recreation instruction	15	D	D	D	b	D	D
61163	Language schools	4	D	D	D	c	D	D
611630	Language schools	4	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	e	D	D
611691	Exam preparation & tutoring	9	D	D	D	e	D	D
6117	Educational support services	16	D	D	D	b	D	D
61171	Educational support services	16	D	D	D	b	D	D
611710	Educational support services	16	D	D	D	b	D	D
Waterbury, CT PMSA								
61	Educational services	20	4 323	1 488	308	114	79.5	2.3
611	Educational services	20	4 323	1 488	308	114	79.5	2.3
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA								
61	Educational services	783	396 758	136 753	33 820	6 213	16.2	12.4
611	Educational services	783	396 758	136 753	33 820	6 213	16.2	12.4
6114	Business schools, & computer & management training	148	141 329	54 266	14 595	1 492	10.7	5.3
61141	Business & secretarial schools	16	D	D	D	c	D	D
611410	Business & secretarial schools	16	D	D	D	c	D	D
61142	Computer training	80	D	D	D	f	D	D
611420	Computer training	80	D	D	D	f	D	D
61143	Professional & management development training	52	46 094	15 021	5 060	353	11.0	5.0
611430	Professional & management development training	52	46 094	15 021	5 060	353	11.0	5.0
6115	Technical & trade schools	120	111 303	34 905	8 264	1 356	6.8	10.8
61151	Technical & trade schools	120	111 303	34 905	8 264	1 356	6.8	10.8
611511	Cosmetology & barber schools	40	13 700	4 289	1 040	272	12.7	5.3
611512	Flight training	15	26 826	5 377	1 287	170	2.2	32.0
611519	Other trade & technical schools	59	D	D	D	f	D	D
6116	Other schools & instruction	460	120 186	38 127	8 791	3 088	31.9	17.2
61161	Fine arts schools	147	22 311	7 179	1 763	775	35.7	10.4
611610	Fine arts schools	147	22 311	7 179	1 763	775	35.7	10.4
6116101	Dance schools (including children's & professionals')	119	17 216	4 556	1 150	548	37.5	7.3
6116102	Art, drama, & music schools	28	5 095	2 623	613	227	29.9	20.9
61162	Sports & recreation instruction	147	42 699	12 809	2 034	1 064	41.8	10.6
611620	Sports & recreation instruction	147	42 699	12 809	2 034	1 064	41.8	10.6
61163	Language schools	16	6 486	1 970	497	147	27.8	28.2
611630	Language schools	16	6 486	1 970	497	147	27.8	28.2
61169	All other schools & instruction	150	48 690	16 169	4 497	1 102	22.0	24.7
611691	Exam preparation & tutoring	48	16 732	4 287	1 256	449	16.1	27.3
611692	Automobile driving schools	30	5 948	2 394	479	155	42.8	7.9
611699	All other miscellaneous schools & instruction	72	26 010	9 488	2 762	498	20.9	26.9
6117	Educational support services	55	23 940	9 455	2 170	277	13.4	37.6
61171	Educational support services	55	23 940	9 455	2 170	277	13.4	37.6
611710	Educational support services	55	23 940	9 455	2 170	277	13.4	37.6

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.								
Atlantic–Cape May, NJ PMSA								
61	Educational services	36	5 229	2 025	480	136	29.8	22.8
611	Educational services	36	5 229	2 025	480	136	29.8	22.8
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	26	D	D	D	c	D	D
61161	Fine arts schools	11	909	174	46	34	80.4	4.4
611610	Fine arts schools	11	909	174	46	34	80.4	4.4
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
Philadelphia, PA–NJ PMSA								
61	Educational services	639	328 197	116 726	28 888	5 221	17.5	13.2
611	Educational services	639	328 197	116 726	28 888	5 221	17.5	13.2
6114	Business schools, & computer & management training	127	122 878	49 380	13 385	1 353	11.3	6.1
61141	Business & secretarial schools	15	9 996	4 862	1 179	183	2.9	27.6
611410	Business & secretarial schools	15	9 996	4 862	1 179	183	2.9	27.6
61142	Computer training	69	76 874	31 312	7 575	851	11.7	3.2
611420	Computer training	69	76 874	31 312	7 575	851	11.7	3.2
61143	Professional & management development training	43	36 008	13 206	4 631	319	12.6	6.4
611430	Professional & management development training	43	36 008	13 206	4 631	319	12.6	6.4
6115	Technical & trade schools	99	88 100	30 252	7 116	1 155	7.6	13.2
61151	Technical & trade schools	99	88 100	30 252	7 116	1 155	7.6	13.2
611511	Cosmetology & barber schools	32	D	D	D	c	D	D
611512	Flight training	11	D	D	D	b	D	D
611519	Other trade & technical schools	51	66 125	24 063	5 654	855	6.8	3.4
6116	Other schools & instruction	369	103 789	31 547	7 112	2 506	33.3	18.6
61161	Fine arts schools	114	16 894	4 894	1 202	559	39.1	12.4
611610	Fine arts schools	114	16 894	4 894	1 202	559	39.1	12.4
6116101	Dance schools (including children's & professionals)	91	13 790	3 709	933	426	39.9	7.5
6116102	Art, drama, & music schools	23	3 104	1 185	269	133	35.3	34.4
61162	Sports & recreation instruction	121	39 180	11 735	1 755	948	43.0	9.5
611620	Sports & recreation instruction	121	39 180	11 735	1 755	948	43.0	9.5
61163	Language schools	15	D	D	D	c	D	D
611630	Language schools	15	D	D	D	c	D	D
61169	All other schools & instruction	119	D	D	D	f	D	D
611691	Exam preparation & tutoring	39	13 963	3 244	904	306	17.9	30.6
611692	Automobile driving schools	24	5 648	2 269	459	137	40.5	8.3
611699	All other miscellaneous schools & instruction	56	D	D	D	e	D	D
6117	Educational support services	44	13 430	5 547	1 275	207	18.0	36.7
61171	Educational support services	44	13 430	5 547	1 275	207	18.0	36.7
611710	Educational support services	44	13 430	5 547	1 275	207	18.0	36.7
Vineland–Millville–Bridgeton, NJ PMSA								
61	Educational services	14	2 436	552	127	58	21.3	3.7
611	Educational services	14	2 436	552	127	58	21.3	3.7
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Wilmington–Newark, DE–MD PMSA							
61	Educational services	94	60 896	17 450	4 325	798	7.7	7.8
611	Educational services	94	60 896	17 450	4 325	798	7.7	7.8
6114	Business schools, & computer & management training	18	18 289	4 824	1 204	133	6.9	—
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	12	20 676	3 861	965	156	4.0	.3
61151	Technical & trade schools	12	20 676	3 861	965	156	4.0	.3
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	3	D	D	D	c	D	D
6116	Other schools & instruction	55	D	D	D	e	D	D
61161	Fine arts schools	18	4 036	1 969	478	157	14.9	4.5
611610	Fine arts schools	18	4 036	1 969	478	157	14.9	4.5
6116101	Dance schools (including children's & professionals')	15	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61162	Sports & recreation instruction	13	2 013	694	181	74	19.9	—
611620	Sports & recreation instruction	13	2 013	694	181	74	19.9	—
61169	All other schools & instruction	23	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	c	D	D
6117	Educational support services	9	D	D	D	b	D	D
61171	Educational support services	9	D	D	D	b	D	D
611710	Educational support services	9	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA								
61	Educational services	656	1 296 705	1 188 967	316 023	75 836	11 501	3.6	4.9
611	Educational services	656	1 296 705	1 188 967	316 023	75 836	11 501	3.6	4.9
6114	Business schools, & computer & management training ..	45	D	D	D	D	f	D	D
61141	Business & secretarial schools	12	D	D	D	D	e	D	D
611410	Business & secretarial schools	12	D	D	D	D	e	D	D
61143	Professional & management development training	29	D	D	D	D	e	D	D
611430	Professional & management development training ..	29	D	D	D	D	e	D	D
6115	Technical & trade schools	80	D	D	D	D	g	D	D
61151	Technical & trade schools	80	D	D	D	D	g	D	D
611512	Flight training	4	D	D	D	D	e	D	D
611513	Apprenticeship training	45	D	D	D	D	e	D	D
611519	Other trade & technical schools	31	32 185	28 223	11 486	2 627	558	3.9	7.7
6116	Other schools & instruction	443	D	D	D	D	i	D	D
61161	Fine arts schools	137	64 395	60 976	28 480	7 023	2 269	11.4	10.6
611610	Fine arts schools	137	64 395	60 976	28 480	7 023	2 269	11.4	10.6
6116101	Dance schools (including children's & professionals')	39	9 720	9 375	3 666	935	326	18.8	4.7
6116102	Art, drama, & music schools	98	54 675	51 601	24 814	6 088	1 943	10.1	11.7
61162	Sports & recreation instruction	47	D	D	D	D	e	D	D
611620	Sports & recreation instruction	47	D	D	D	D	e	D	D
61163	Language schools	28	18 351	18 492	10 241	2 339	513	7.5	6.8
611630	Language schools	28	18 351	18 492	10 241	2 339	513	7.5	6.8
61169	All other schools & instruction	231	D	D	D	D	h	D	D
611691	Exam preparation & tutoring	40	D	D	D	D	c	D	D
611692	Automobile driving schools	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	184	D	D	D	D	g	D	D
6117	Educational support services	88	D	D	D	D	h	D	D
61171	Educational support services	88	D	D	D	D	h	D	D
611710	Educational support services	88	D	D	D	D	h	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Bergen—Passaic, NJ PMSA									
61	Educational services	24	16 009	13 761	4 569	1 084	336	8.2	9.4
611	Educational services	24	16 009	13 761	4 569	1 084	336	8.2	9.4
6115	Technical & trade schools	5	D	D	D	D	c	D	D
61151	Technical & trade schools	5	D	D	D	D	c	D	D
611519	Other trade & technical schools	4	D	D	D	D	c	D	D
6116	Other schools & instruction	18	D	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	D	c	D	D
611610	Fine arts schools	9	D	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	D	c	D	D
Bridgeport, CT PMSA									
61	Educational services	9	D	D	D	D	b	D	D
611	Educational services	9	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
Danbury, CT PMSA									
61	Educational services	5	D	D	D	D	b	D	D
611	Educational services	5	D	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	D	a	D	D
Dutchess County, NY PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	D	b	D	D
Jersey City, NJ PMSA									
61	Educational services	6	D	D	D	D	c	D	D
611	Educational services	6	D	D	D	D	c	D	D
6116	Other schools & instruction	6	D	D	D	D	c	D	D
61161	Fine arts schools	2	D	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	c	D	D
Middlesex—Somerset—Hunterdon, NJ PMSA									
61	Educational services	28	D	D	D	D	c	D	D
611	Educational services	28	D	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	20	D	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
Monmouth—Ocean, NJ PMSA									
61	Educational services	24	D	D	D	D	c	D	D
611	Educational services	24	D	D	D	D	c	D	D
6115	Technical & trade schools	6	D	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	D	b	D	D
6116	Other schools & instruction	13	D	D	D	D	c	D	D
61162	Sports & recreation instruction	4	D	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Nassau—Suffolk, NY PMSA									
61	Educational services	45	38 519	37 974	17 873	4 426	1 150	16.7	5.4
611	Educational services	45	38 519	37 974	17 873	4 426	1 150	16.7	5.4
6115	Technical & trade schools	7	D	D	D	D	e	D	D
61151	Technical & trade schools	7	D	D	D	D	e	D	D
611512	Flight training	2	D	D	D	D	e	D	D
6116	Other schools & instruction	35	26 024	25 699	12 991	2 961	704	16.5	2.8
61161	Fine arts schools	8	D	D	D	D	c	D	D
611610	Fine arts schools	8	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	c	D	D
61162	Sports & recreation instruction	10	D	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	D	b	D	D
61163	Language schools	2	D	D	D	D	c	D	D
611630	Language schools	2	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	14	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	a	D	D
61171	Educational support services	2	D	D	D	D	a	D	D
611710	Educational support services	2	D	D	D	D	a	D	D
New Haven—Meriden, CT PMSA									
61	Educational services	26	10 833	10 575	5 365	1 174	542	2.8	9.8
611	Educational services	26	10 833	10 575	5 365	1 174	542	2.8	9.8
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	19	D	D	D	D	f	D	D
61161	Fine arts schools	10	3 835	3 878	2 041	483	223	—	12.2
611610	Fine arts schools	10	3 835	3 878	2 041	483	223	—	12.2
6116102	Art, drama, & music schools	10	3 835	3 878	2 041	483	223	—	12.2
61169	All other schools & instruction	7	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	e	D	D
New York, NY PMSA									
61	Educational services	373	689 895	659 942	132 339	31 754	5 136	3.6	6.4
611	Educational services	373	689 895	659 942	132 339	31 754	5 136	3.6	6.4
6114	Business schools, & computer & management training ..	32	D	D	D	D	f	D	D
61141	Business & secretarial schools	10	D	D	D	D	c	D	D
611410	Business & secretarial schools	10	D	D	D	D	c	D	D
61143	Professional & management development training	20	D	D	D	D	e	D	D
611430	Professional & management development training ..	20	D	D	D	D	e	D	D
6115	Technical & trade schools	38	D	D	D	D	e	D	D
61151	Technical & trade schools	38	D	D	D	D	e	D	D
611513	Apprenticeship training	19	D	D	D	D	c	D	D
611519	Other trade & technical schools	18	D	D	D	D	c	D	D
6116	Other schools & instruction	246	167 920	163 759	60 279	14 342	2 957	8.1	11.1
61161	Fine arts schools	79	44 913	42 362	20 521	5 122	1 402	9.7	8.9
611610	Fine arts schools	79	44 913	42 362	20 521	5 122	1 402	9.7	8.9
6116101	Dance schools (including children's & professionals')	23	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	56	D	D	D	D	g	D	D
61162	Sports & recreation instruction	19	D	D	D	D	c	D	D
611620	Sports & recreation instruction	19	D	D	D	D	c	D	D
61163	Language schools	16	D	D	D	D	e	D	D
611630	Language schools	16	D	D	D	D	e	D	D
61169	All other schools & instruction	132	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	20	3 350	3 172	1 387	281	101	5.8	62.4
611692	Automobile driving schools	5	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	107	D	D	D	D	g	D	D
6117	Educational support services	57	D	D	D	D	g	D	D
61171	Educational support services	57	D	D	D	D	g	D	D
611710	Educational support services	57	D	D	D	D	g	D	D
Newark, NJ PMSA									
61	Educational services	50	16 747	15 298	6 932	1 688	620	19.8	27.6
611	Educational services	50	16 747	15 298	6 932	1 688	620	19.8	27.6
6115	Technical & trade schools	6	D	D	D	D	c	D	D
61151	Technical & trade schools	6	D	D	D	D	c	D	D
6116	Other schools & instruction	31	D	D	D	D	e	D	D
61161	Fine arts schools	9	D	D	D	D	c	D	D
611610	Fine arts schools	9	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Newburgh, NY—PA PMSA									
61	Educational services	10	8 629	8 744	3 933	946	172	—	4.6
611	Educational services	10	8 629	8 744	3 933	946	172	—	4.6
6115	Technical & trade schools	3	D	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	D	c	D	D
61169	All other schools & instruction	5	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	c	D	D
Stamford—Norwalk, CT PMSA									
61	Educational services	14	11 204	10 392	2 479	533	79	36.3	25.8
611	Educational services	14	11 204	10 392	2 479	533	79	36.3	25.8
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	a	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D
Trenton, NJ PMSA									
61	Educational services	27	D	D	D	D	h	D	D
611	Educational services	27	D	D	D	D	h	D	D
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	17	D	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	b	D	D
6117	Educational support services	6	D	D	D	D	h	D	D
61171	Educational support services	6	D	D	D	D	h	D	D
611710	Educational support services	6	D	D	D	D	h	D	D
Waterbury, CT PMSA									
61	Educational services	5	D	D	D	D	a	D	D
611	Educational services	5	D	D	D	D	a	D	D
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA									
61	Educational services	169	D	D	D	D	g	D	D
611	Educational services	169	D	D	D	D	g	D	D
6114	Business schools, & computer & management training ..	12	D	D	D	D	c	D	D
61142	Computer training	3	D	D	D	D	b	D	D
611420	Computer training	3	D	D	D	D	b	D	D
61143	Professional & management development training	9	D	D	D	D	b	D	D
611430	Professional & management development training ..	9	D	D	D	D	b	D	D
6115	Technical & trade schools	34	D	D	D	D	e	D	D
61151	Technical & trade schools	34	D	D	D	D	e	D	D
611513	Apprenticeship training	23	D	D	D	D	c	D	D
611519	Other trade & technical schools	11	4 281	4 193	1 636	341	80	28.2	68.0
6116	Other schools & instruction	105	57 961	53 885	23 301	5 903	1 573	13.3	23.9
61161	Fine arts schools	34	18 279	17 440	7 913	2 139	720	20.7	13.7
611610	Fine arts schools	34	18 279	17 440	7 913	2 139	720	20.7	13.7
6116102	Art, drama, & music schools	30	17 756	16 924	7 778	2 105	707	20.0	14.0
61163	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
611630	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
61169	All other schools & instruction	56	36 445	33 277	13 902	3 385	734	8.2	25.0
611691	Exam preparation & tutoring	10	2 025	1 947	788	162	68	10.2	89.8
611699	All other miscellaneous schools & instruction	46	34 420	31 330	13 114	3 223	666	8.1	21.1
6117	Educational support services	18	D	D	D	D	e	D	D
61171	Educational support services	18	D	D	D	D	e	D	D
611710	Educational support services	18	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.									
Atlantic–Cape May, NJ PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
Philadelphia, PA–NJ PMSA									
61	Educational services	137	164 285	154 734	45 147	11 447	2 084	30.2	16.7
611	Educational services	137	164 285	154 734	45 147	11 447	2 084	30.2	16.7
6114	Business schools, & computer & management training ..	9	16 002	14 906	3 266	680	121	2.6	51.4
61142	Computer training	2	D	D	D	D	b	D	D
611420	Computer training	2	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	26	15 210	14 807	4 866	1 195	237	41.0	22.4
61151	Technical & trade schools	26	15 210	14 807	4 866	1 195	237	41.0	22.4
611513	Apprenticeship training	17	D	D	D	D	c	D	D
6116	Other schools & instruction	87	44 891	43 046	19 217	4 868	1 310	12.6	29.3
61161	Fine arts schools	26	14 832	14 492	7 119	1 882	600	15.9	16.8
611610	Fine arts schools	26	14 832	14 492	7 119	1 882	600	15.9	16.8
6116102	Art, drama, & music schools	24	D	D	D	D	f	D	D
61163	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
611630	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
61169	All other schools & instruction	47	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	8	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	39	D	D	D	D	f	D	D
6117	Educational support services	15	88 182	81 975	17 798	4 704	416	42.3	3.0
61171	Educational support services	15	88 182	81 975	17 798	4 704	416	42.3	3.0
611710	Educational support services	15	88 182	81 975	17 798	4 704	416	42.3	3.0
Vineland–Millville–Bridgeton, NJ PMSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	D	b	D	D
Wilmington–Newark, DE–MD PMSA									
61	Educational services	21	15 102	12 699	4 450	1 101	276	24.6	5.5
611	Educational services	21	15 102	12 699	4 450	1 101	276	24.6	5.5
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	D	c	D	D
61161	Fine arts schools	4	D	D	D	D	c	D	D
611610	Fine arts schools	4	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	3	D	D	D	D	c	D	D
61169	All other schools & instruction	7	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ATLANTIC COUNTY, NJ								
61	Educational services	25	4 303	1 726	436	111	23.2	23.2
611	Educational services	25	4 303	1 726	436	111	23.2	23.2
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	19	3 326	1 265	324	86	28.0	22.8
61162	Sports & recreation instruction	8	D	D	D	b	D	D
611620	Sports & recreation instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
BERGEN COUNTY, NJ								
61	Educational services	218	111 748	36 129	7 572	1 346	23.7	6.4
611	Educational services	218	111 748	36 129	7 572	1 346	23.7	6.4
6114	Business schools, & computer & management training	41	34 096	12 347	2 628	323	17.2	9.9
61142	Computer training	25	15 245	6 591	1 435	194	27.3	8.0
611420	Computer training	25	15 245	6 591	1 435	194	27.3	8.0
61143	Professional & management development training	13	D	D	D	b	D	D
611430	Professional & management development training	13	D	D	D	b	D	D
6115	Technical & trade schools	18	32 017	8 876	1 418	278	3.2	1.2
61151	Technical & trade schools	18	32 017	8 876	1 418	278	3.2	1.2
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611512	Flight training	3	D	D	D	c	D	D
611519	Other trade & technical schools	9	D	D	D	c	D	D
6116	Other schools & instruction	137	D	D	D	f	D	D
61161	Fine arts schools	51	7 850	2 480	508	165	34.9	5.9
611610	Fine arts schools	51	7 850	2 480	508	165	34.9	5.9
6116101	Dance schools (including children's & professionals')	42	6 156	1 975	454	141	35.5	2.8
6116102	Art, drama, & music schools	9	1 694	505	54	24	32.6	17.2
61162	Sports & recreation instruction	36	6 969	1 974	398	115	47.9	2.8
611620	Sports & recreation instruction	36	6 969	1 974	398	115	47.9	2.8
61163	Language schools	8	6 524	1 953	581	130	5.6	-
611630	Language schools	8	6 524	1 953	581	130	5.6	-
61169	All other schools & instruction	42	D	D	D	c	D	D
611691	Exam preparation & tutoring	22	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	4 403	2 163	539	68	28.3	-
6117	Educational support services	22	D	D	D	b	D	D
61171	Educational support services	22	D	D	D	b	D	D
611710	Educational support services	22	D	D	D	b	D	D
BURLINGTON COUNTY, NJ								
61	Educational services	54	21 340	9 298	2 717	363	16.8	13.8
611	Educational services	54	21 340	9 298	2 717	363	16.8	13.8
6114	Business schools, & computer & management training	12	9 664	5 038	1 756	106	5.5	3.1
61142	Computer training	8	9 101	4 796	1 702	98	3.2	3.3
611420	Computer training	8	9 101	4 796	1 702	98	3.2	3.3
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	31	7 350	2 316	482	186	36.1	31.6
61161	Fine arts schools	10	2 654	922	169	92	27.7	25.7
611610	Fine arts schools	10	2 654	922	169	92	27.7	25.7
6116101	Dance schools (including children's & professionals')	9	D	D	D	b	D	D
61162	Sports & recreation instruction	12	2 374	655	146	55	39.7	33.9
611620	Sports & recreation instruction	12	2 374	655	146	55	39.7	33.9
61169	All other schools & instruction	8	D	D	D	b	D	D
CAMDEN COUNTY, NJ								
61	Educational services	68	26 999	9 707	2 283	485	18.6	26.4
611	Educational services	68	26 999	9 707	2 283	485	18.6	26.4
6114	Business schools, & computer & management training	13	3 608	1 467	347	68	13.9	46.3
6115	Technical & trade schools	13	8 371	2 878	702	137	5.8	17.4
61151	Technical & trade schools	13	8 371	2 878	702	137	5.8	17.4
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	7	D	D	D	b	D	D
6116	Other schools & instruction	35	7 092	1 830	403	167	49.5	6.6
61161	Fine arts schools	12	1 811	537	165	75	7.7	20.9
611610	Fine arts schools	12	1 811	537	165	75	7.7	20.9
6116101	Dance schools (including children's & professionals')	10	D	D	D	b	D	D
61162	Sports & recreation instruction	13	D	D	D	b	D	D
611620	Sports & recreation instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
6117	Educational support services	7	7 928	3 532	831	113	6.5	44.7
61171	Educational support services	7	7 928	3 532	831	113	6.5	44.7
611710	Educational support services	7	7 928	3 532	831	113	6.5	44.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CAPE MAY COUNTY, NJ								
61	Educational services	11	926	299	44	25	60.3	21.0
611	Educational services	11	926	299	44	25	60.3	21.0
CUMBERLAND COUNTY, NJ								
61	Educational services	14	2 436	552	127	58	21.3	3.7
611	Educational services	14	2 436	552	127	58	21.3	3.7
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
ESSEX COUNTY, NJ								
61	Educational services	101	33 837	12 830	2 974	765	35.2	26.8
611	Educational services	101	33 837	12 830	2 974	765	35.2	26.8
6114	Business schools, & computer & management training	21	D	D	D	e	D	D
61141	Business & secretarial schools	5	D	D	D	c	D	D
611410	Business & secretarial schools	5	D	D	D	c	D	D
61142	Computer training	11	D	D	D	b	D	D
611420	Computer training	11	D	D	D	b	D	D
61143	Professional & management development training	5	D	D	D	b	D	D
611430	Professional & management development training	5	D	D	D	b	D	D
6115	Technical & trade schools	18	D	D	D	c	D	D
61151	Technical & trade schools	18	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	749	373	147	23	34.2	5.9
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	50	D	D	D	e	D	D
61161	Fine arts schools	24	3 609	976	252	114	39.3	2.7
611610	Fine arts schools	24	3 609	976	252	114	39.3	2.7
6116101	Dance schools (including children's & professionals)	21	D	D	D	c	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	18	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
GLOUCESTER COUNTY, NJ								
61	Educational services	29	D	D	D	c	D	D
611	Educational services	29	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	19	D	D	D	c	D	D
61162	Sports & recreation instruction	8	1 617	556	119	62	22.8	46.2
611620	Sports & recreation instruction	8	1 617	556	119	62	22.8	46.2
HUDSON COUNTY, NJ								
61	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
611	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	1 904	906	223	41	44.6	-
6116	Other schools & instruction	34	D	D	D	e	D	D
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611692	Automobile driving schools	9	D	D	D	e	D	D
HUNTERDON COUNTY, NJ								
61	Educational services	25	30 170	13 060	1 787	171	7.0	.3
611	Educational services	25	30 170	13 060	1 787	171	7.0	.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	20	27 437	12 050	1 621	149	6.1	.3
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	b	D	D
611620	Sports & recreation instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MERCER COUNTY, NJ								
61	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
611	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
6114	Business schools, & computer & management training	11	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	6	D	D	D	a	D	D
611430	Professional & management development training	6	D	D	D	a	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	42	58 671	12 470	2 652	559	6.7	.1
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	15	D	D	D	b	D	D
611620	Sports & recreation instruction	15	D	D	D	b	D	D
61163	Language schools	4	D	D	D	c	D	D
611630	Language schools	4	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	e	D	D
611691	Exam preparation & tutoring	9	D	D	D	e	D	D
6117	Educational support services	16	D	D	D	b	D	D
61171	Educational support services	16	D	D	D	b	D	D
611710	Educational support services	16	D	D	D	b	D	D
MIDDLESEX COUNTY, NJ								
61	Educational services	131	74 916	26 571	6 147	1 029	15.7	14.0
611	Educational services	131	74 916	26 571	6 147	1 029	15.7	14.0
6114	Business schools, & computer & management training	23	22 188	9 377	1 908	273	13.9	15.9
61142	Computer training	17	16 559	7 355	1 475	195	10.5	3.9
611420	Computer training	17	16 559	7 355	1 475	195	10.5	3.9
6115	Technical & trade schools	14	24 506	6 788	1 639	208	5.6	9.7
61151	Technical & trade schools	14	24 506	6 788	1 639	208	5.6	9.7
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	11	D	D	D	c	D	D
6116	Other schools & instruction	83	16 859	5 127	1 291	472	36.5	22.8
61161	Fine arts schools	33	4 945	1 644	413	184	46.0	20.5
611610	Fine arts schools	33	4 945	1 644	413	184	46.0	20.5
6116101	Dance schools (including children's & professionals)	28	3 861	1 174	297	131	51.6	5.5
6116102	Art, drama, & music schools	5	1 084	470	116	53	26.1	73.9
61162	Sports & recreation instruction	24	D	D	D	c	D	D
611620	Sports & recreation instruction	24	D	D	D	c	D	D
61169	All other schools & instruction	25	D	D	D	c	D	D
611691	Exam preparation & tutoring	12	D	D	D	c	D	D
6117	Educational support services	11	11 363	5 279	1 309	76	10.0	6.3
61171	Educational support services	11	11 363	5 279	1 309	76	10.0	6.3
611710	Educational support services	11	11 363	5 279	1 309	76	10.0	6.3
MONMOUTH COUNTY, NJ								
61	Educational services	131	46 727	19 682	4 435	1 050	30.5	5.1
611	Educational services	131	46 727	19 682	4 435	1 050	30.5	5.1
6114	Business schools, & computer & management training	22	D	D	D	b	D	D
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
61143	Professional & management development training	9	D	D	D	b	D	D
611430	Professional & management development training	9	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	87	28 505	12 063	2 823	854	28.8	7.0
61161	Fine arts schools	35	5 034	1 318	337	145	36.9	16.8
611610	Fine arts schools	35	5 034	1 318	337	145	36.9	16.8
6116101	Dance schools (including children's & professionals)	32	D	D	D	c	D	D
61162	Sports & recreation instruction	33	7 449	2 136	378	244	46.6	8.1
611620	Sports & recreation instruction	33	7 449	2 136	378	244	46.6	8.1
61169	All other schools & instruction	17	D	D	D	e	D	D
611691	Exam preparation & tutoring	5	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	e	D	D
6117	Educational support services	13	D	D	D	b	D	D
61171	Educational support services	13	D	D	D	b	D	D
611710	Educational support services	13	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MORRIS COUNTY, NJ								
61	Educational services	134	143 966	44 400	10 261	1 551	20.7	2.6
611	Educational services	134	143 966	44 400	10 261	1 551	20.7	2.6
6114	Business schools, & computer & management training	28	69 884	18 200	4 626	490	17.2	.8
61141	Business & secretarial schools	2	D	D	D	D	D	D
611410	Business & secretarial schools	2	D	D	D	c	D	D
61142	Computer training	14	49 352	10 754	2 855	260	2.8	1.0
611420	Computer training	14	49 352	10 754	2 855	260	2.8	1.0
61143	Professional & management development training	12	D	D	D	b	D	D
611430	Professional & management development training	12	D	D	D	b	D	D
6115	Technical & trade schools	16	12 126	5 181	845	123	18.2	.6
61151	Technical & trade schools	16	12 126	5 181	845	123	18.2	.6
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611519	Other trade & technical schools	7	8 798	4 321	658	52	3.2	—
6116	Other schools & instruction	72	57 015	18 643	4 344	897	21.2	4.0
61161	Fine arts schools	30	8 501	3 041	784	240	22.8	1.1
611610	Fine arts schools	30	8 501	3 041	784	240	22.8	1.1
6116101	Dance schools (including children's & professionals')	26	5 362	1 558	417	159	23.3	1.8
6116102	Art, drama, & music schools	4	3 139	1 483	367	81	21.9	—
61162	Sports & recreation instruction	22	7 311	2 188	499	153	83.6	5.1
611620	Sports & recreation instruction	22	7 311	2 188	499	153	83.6	5.1
61169	All other schools & instruction	20	41 203	13 414	3 061	504	9.8	4.4
611691	Exam preparation & tutoring	12	39 562	12 743	2 921	466	7.8	4.1
611692	Automobile driving schools	4	1 320	607	123	35	64.0	—
6117	Educational support services	18	4 941	2 376	446	41	71.7	17.8
61171	Educational support services	18	4 941	2 376	446	41	71.7	17.8
611710	Educational support services	18	4 941	2 376	446	41	71.7	17.8
OCEAN COUNTY, NJ								
61	Educational services	55	22 456	7 583	1 519	534	23.1	7.4
611	Educational services	55	22 456	7 583	1 519	534	23.1	7.4
6114	Business schools, & computer & management training	3	D	D	D	c	D	D
61142	Computer training	1	D	D	D	c	D	D
611420	Computer training	1	D	D	D	c	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	37	7 932	2 297	470	315	40.0	18.6
61161	Fine arts schools	18	2 236	561	155	84	27.4	1.2
611610	Fine arts schools	18	2 236	561	155	84	27.4	1.2
6116101	Dance schools (including children's & professionals')	17	D	D	D	b	D	D
61162	Sports & recreation instruction	14	4 664	1 348	237	187	39.5	31.0
611620	Sports & recreation instruction	14	4 664	1 348	237	187	39.5	31.0
61169	All other schools & instruction	5	1 032	388	78	44	70.0	—
PASSAIC COUNTY, NJ								
61	Educational services	59	30 702	7 544	1 617	345	23.0	48.1
611	Educational services	59	30 702	7 544	1 617	345	23.0	48.1
6114	Business schools, & computer & management training	12	18 713	4 057	904	145	25.2	74.8
61142	Computer training	8	16 580	3 142	728	104	21.3	78.7
611420	Computer training	8	16 580	3 142	728	104	21.3	78.7
6115	Technical & trade schools	9	4 423	1 143	269	59	9.5	.9
61151	Technical & trade schools	9	4 423	1 143	269	59	9.5	.9
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	36	D	D	D	c	D	D
61161	Fine arts schools	16	2 416	756	199	73	38.5	1.4
611610	Fine arts schools	16	2 416	756	199	73	38.5	1.4
6116101	Dance schools (including children's & professionals')	13	2 214	702	191	68	39.9	—
61162	Sports & recreation instruction	11	D	D	D	a	D	D
611620	Sports & recreation instruction	11	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
SALEM COUNTY, NJ								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SOMERSET COUNTY, NJ								
61	Educational services	80	30 711	11 095	2 345	503	22.8	5.9
611	Educational services	80	30 711	11 095	2 345	503	22.8	5.9
6114	Business schools, & computer & management training	16	D	D	D	c	D	D
6115	Technical & trade schools	11	D	D	D	b	D	D
61151	Technical & trade schools	11	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	7	D	D	D	b	D	D
6116	Other schools & instruction	46	14 384	4 444	976	298	32.7	7.6
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	10	D	D	D	b	D	D
61162	Sports & recreation instruction	12	D	D	D	b	D	D
611620	Sports & recreation instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	18	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	b	D	D
SUSSEX COUNTY, NJ								
61	Educational services	21	9 545	2 193	671	78	17.4	.9
611	Educational services	21	9 545	2 193	671	78	17.4	.9
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
6116	Other schools & instruction	17	D	D	D	b	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	6	D	D	D	b	D	D
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
UNION COUNTY, NJ								
61	Educational services	103	46 894	16 030	3 605	669	31.7	17.0
611	Educational services	103	46 894	16 030	3 605	669	31.7	17.0
6114	Business schools, & computer & management training	22	14 971	4 910	892	136	52.1	33.7
61142	Computer training	12	9 855	2 837	529	86	46.2	49.8
611420	Computer training	12	9 855	2 837	529	86	46.2	49.8
6115	Technical & trade schools	15	15 299	4 640	1 113	189	10.1	7.2
61151	Technical & trade schools	15	15 299	4 640	1 113	189	10.1	7.2
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	10	13 636	4 063	987	158	10.4	5.2
6116	Other schools & instruction	57	14 449	5 514	1 374	305	34.8	6.2
61161	Fine arts schools	21	3 880	1 594	399	106	31.7	2.8
611610	Fine arts schools	21	3 880	1 594	399	106	31.7	2.8
6116101	Dance schools (including children's & professionals')	17	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	b	D	D
61162	Sports & recreation instruction	13	2 585	811	177	45	90.4	9.6
611620	Sports & recreation instruction	13	2 585	811	177	45	90.4	9.6
61163	Language schools	7	D	D	D	b	D	D
611630	Language schools	7	D	D	D	b	D	D
61169	All other schools & instruction	16	D	D	D	b	D	D
611691	Exam preparation & tutoring	4	D	D	D	b	D	D
WARREN COUNTY, NJ								
61	Educational services	15	5 532	938	212	54	85.2	5.9
611	Educational services	15	5 532	938	212	54	85.2	5.9
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611512	Flight training	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABERDEEN TOWNSHIP, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
ABSECON, NJ								
61	Educational services	4	599	103	18	10	6.7	81.6
611	Educational services	4	599	103	18	10	6.7	81.6
ALPHA, NJ								
61	Educational services	1	D	D	D	a	D	D
ASBURY PARK, NJ								
61	Educational services	4	578	193	38	12	11.6	58.3
611	Educational services	4	578	193	38	12	11.6	58.3
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
ATLANTIC CITY, NJ								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
BARNEGAT TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
BAYONNE, NJ								
61	Educational services	5	363	219	68	7	100.0	-
611	Educational services	5	363	219	68	7	100.0	-
BEACHWOOD, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BELLEVILLE TOWNSHIP, NJ								
61	Educational services	3	98	35	6	6	D	15.3
BELMAR, NJ								
61	Educational services	1	D	D	D	a	D	D
BERGENFIELD, NJ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BERKELEY TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
BERKELEY HEIGHTS TOWNSHIP, NJ								
61	Educational services	4	675	254	66	13	59.9	40.1
611	Educational services	4	675	254	66	13	59.9	40.1
BERLIN, NJ								
61	Educational services	4	1 008	452	55	13	6.9	23.0
611	Educational services	4	1 008	452	55	13	6.9	23.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BERNARDS TOWNSHIP, NJ								
61	Educational services	9	4 369	2 300	487	28	5.8	3.1
611	Educational services	9	4 369	2 300	487	28	5.8	3.1
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BERNARDSVILLE, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BLOOMFIELD TOWNSHIP, NJ								
61	Educational services	9	2 650	1 045	339	51	10.3	65.2
611	Educational services	9	2 650	1 045	339	51	10.3	65.2
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
BLOOMINGDALE, NJ								
61	Educational services	1	D	D	D	a	D	D
BOUND BROOK, NJ								
61	Educational services	1	D	D	D	a	D	D
BRANCHBURG TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
BRICK TOWNSHIP, NJ								
61	Educational services	13	7 291	3 270	706	176	8.5	—
611	Educational services	13	7 291	3 270	706	176	8.5	—
6114	Business schools, & computer & management training	1	D	D	D	c	D	D
61142	Computer training	1	D	D	D	c	D	D
611420	Computer training	1	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
BRIDGETON, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BRIDGEWATER TOWNSHIP, NJ								
61	Educational services	11	7 045	2 230	387	103	42.5	—
611	Educational services	11	7 045	2 230	387	103	42.5	—
6116	Other schools & instruction	8	3 918	1 164	258	71	50.2	—
61169	All other schools & instruction	3	D	D	D	a	D	D
611691	Exam preparation & tutoring	3	D	D	D	a	D	D
BRIELLE, NJ								
61	Educational services	1	D	D	D	b	D	D
BURLINGTON, NJ								
61	Educational services	1	D	D	D	a	D	D
BURLINGTON TOWNSHIP, NJ								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BUTLER, NJ								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BYRAM TOWNSHIP, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CAMDEN, NJ								
61	Educational services	4	3 032	1 020	225	27	—	38.2
611	Educational services	4	3 032	1 020	225	27	—	38.2
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
CARTERET, NJ								
61	Educational services	1	D	D	D	a	D	D
CEDAR GROVE TOWNSHIP, NJ								
61	Educational services	3	578	100	18	6	100.0	—
611	Educational services	3	578	100	18	6	100.0	—
CHATHAM, NJ								
61	Educational services	4	2 531	964	234	99	58.8	—
611	Educational services	4	2 531	964	234	99	58.8	—
6116	Other schools & instruction	3	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
CHERRY HILL TOWNSHIP, NJ								
61	Educational services	23	8 611	3 894	888	181	17.8	22.5
611	Educational services	23	8 611	3 894	888	181	17.8	22.5
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	1 847	533	135	61	31.0	—
6117	Educational support services	6	D	D	D	b	D	D
61171	Educational support services	6	D	D	D	b	D	D
611710	Educational support services	6	D	D	D	b	D	D
CINNAMINSON TOWNSHIP, NJ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
CITY OF ORANGE TOWNSHIP, NJ								
61	Educational services	4	1 002	476	96	28	55.0	45.0
611	Educational services	4	1 002	476	96	28	55.0	45.0
CLARK TOWNSHIP, NJ								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
CLEMENTON, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CLIFFSIDE PARK, NJ								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLIFTON, NJ								
61	Educational services	13	16 598	3 576	844	149	7.0	84.6
611	Educational services	13	16 598	3 576	844	149	7.0	84.6
6114	Business schools, & computer & management training	4	D	D	D	c	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
CLINTON TOWNSHIP, NJ								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
CLOSTER, NJ								
61	Educational services	4	867	332	93	15	11.5	—
611	Educational services	4	867	332	93	15	11.5	—
6116	Other schools & instruction	3	D	D	D	a	D	D
COLLINGSWOOD, NJ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CRANFORD TOWNSHIP, NJ								
61	Educational services	5	1 449	517	126	24	85.9	.6
611	Educational services	5	1 449	517	126	24	85.9	.6
6116	Other schools & instruction	3	D	D	D	a	D	D
CRESSKILL, NJ								
61	Educational services	4	1 015	428	96	14	45.2	—
611	Educational services	4	1 015	428	96	14	45.2	—
DELRAN TOWNSHIP, NJ								
61	Educational services	4	487	128	26	14	89.3	10.7
611	Educational services	4	487	128	26	14	89.3	10.7
DENVILLE TOWNSHIP, NJ								
61	Educational services	7	1 188	372	86	21	54.1	8.3
611	Educational services	7	1 188	372	86	21	54.1	8.3
6116	Other schools & instruction	5	D	D	D	a	D	D
DEPTFORD TOWNSHIP, NJ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
DOVER, NJ (MORRIS COUNTY)								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
6116102	Art, drama, & music schools	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DOVER, NJ (OCEAN COUNTY)								
61	Educational services	9	6 446	1 608	266	77	32.1	4.1
611	Educational services	9	6 446	1 608	266	77	32.1	4.1
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61162	Sports & recreation instruction	5	1 306	260	71	30	64.9	20.1
611620	Sports & recreation instruction	5	1 306	260	71	30	64.9	20.1
DUMONT, NJ								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	a	D	D
61143	Professional & management development training	1	D	D	D	a	D	D
611430	Professional & management development training	1	D	D	D	a	D	D
DUNELLEN, NJ								
61	Educational services	2	D	D	D	a	D	D
EAST BRUNSWICK TOWNSHIP, NJ								
61	Educational services	18	23 942	7 161	1 856	220	6.3	3.0
611	Educational services	18	23 942	7 161	1 856	220	6.3	3.0
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	b	D	D
6116	Other schools & instruction	12	2 536	900	200	108	18.1	28.5
61161	Fine arts schools	4	1 170	424	105	44	13.5	61.9
611610	Fine arts schools	4	1 170	424	105	44	13.5	61.9
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
EAST HANOVER TOWNSHIP, NJ								
61	Educational services	4	1 201	488	104	44	83.3	16.7
611	Educational services	4	1 201	488	104	44	83.3	16.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
EAST ORANGE, NJ								
61	Educational services	4	1 155	618	136	38	86.1	13.9
611	Educational services	4	1 155	618	136	38	86.1	13.9
EAST RUTHERFORD, NJ								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
EAST WINDSOR TOWNSHIP, NJ								
61	Educational services	5	1 139	429	119	32	62.2	—
611	Educational services	5	1 139	429	119	32	62.2	—
EATONTOWN, NJ								
61	Educational services	4	673	223	54	28	23.5	15.5
611	Educational services	4	673	223	54	28	23.5	15.5
EDGEWATER, NJ								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EDISON TOWNSHIP, NJ								
61	Educational services	25	9 747	3 557	739	166	27.8	6.9
611	Educational services	25	9 747	3 557	739	166	27.8	6.9
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
61142	Computer training	3	3 345	1 362	289	36	D	—
611420	Computer training	3	3 345	1 362	289	36	D	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	17	3 968	1 190	252	98	22.6	16.9
61169	All other schools & instruction	7	2 650	823	161	68	9.4	—
EGG HARBOR TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
ELIZABETH, NJ								
61	Educational services	12	2 716	1 028	231	72	27.4	41.8
611	Educational services	12	2 716	1 028	231	72	27.4	41.8
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
ELMWOOD PARK, NJ								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
EMERSON, NJ								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
ENGLEWOOD, NJ								
61	Educational services	10	3 815	1 369	288	67	33.1	3.1
611	Educational services	10	3 815	1 369	288	67	33.1	3.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	1 520	427	103	32	53.1	—
ENGLEWOOD CLIFFS, NJ								
61	Educational services	5	2 680	1 140	227	34	40.8	17.2
611	Educational services	5	2 680	1 140	227	34	40.8	17.2
6116	Other schools & instruction	1	D	D	D	a	D	D
EVESHAM TOWNSHIP, NJ								
61	Educational services	10	3 161	1 166	272	83	20.2	7.5
611	Educational services	10	3 161	1 166	272	83	20.2	7.5
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	1 596	528	128	50	25.5	—
EWING TOWNSHIP, NJ								
61	Educational services	6	1 076	483	113	25	69.7	30.3
611	Educational services	6	1 076	483	113	25	69.7	30.3
FAIR HAVEN, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
FAIR LAWN, NJ								
61	Educational services	7	1 153	391	83	31	85.9	2.3
611	Educational services	7	1 153	391	83	31	85.9	2.3
6116	Other schools & instruction	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
FAIRVIEW, NJ								
61	Educational services	1	D	D	D	a	D	D
FANWOOD, NJ								
61	Educational services	2	D	D	D	a	D	D
FLEMINGTON, NJ								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
FLORHAM PARK, NJ								
61	Educational services	6	4 788	1 956	392	41	100.0	—
611	Educational services	6	4 788	1 956	392	41	100.0	—
6116	Other schools & instruction	2	D	D	D	a	D	D
FORT LEE, NJ								
61	Educational services	12	5 323	1 857	465	36	12.5	13.4
611	Educational services	12	5 323	1 857	465	36	12.5	13.4
6114	Business schools, & computer & management training	1	D	D	D	a	D	D
61143	Professional & management development training	1	D	D	D	a	D	D
611430	Professional & management development training	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
FRANKLIN, NJ								
61	Educational services	1	D	D	D	a	D	D
FRANKLIN TOWNSHIP, NJ (SOMERSET COUNTY)								
61	Educational services	11	5 391	2 062	421	88	12.5	17.6
611	Educational services	11	5 391	2 062	421	88	12.5	17.6
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	6	1 686	475	105	28	20.6	56.2
61169	All other schools & instruction	3	D	D	D	a	D	D
FRANKLIN LAKES, NJ								
61	Educational services	1	D	D	D	a	D	D
FREEHOLD, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
FREEHOLD TOWNSHIP, NJ								
61	Educational services	8	2 567	1 401	219	49	36.7	11.9
611	Educational services	8	2 567	1 401	219	49	36.7	11.9
6116	Other schools & instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
GARFIELD, NJ								
61	Educational services	1	D	D	D	a	D	D
GARWOOD, NJ								
61	Educational services	4	2 148	1 010	252	56	35.3	—
611	Educational services	4	2 148	1 010	252	56	35.3	—
6116	Other schools & instruction	3	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	b	D	D
GLASSBORO, NJ								
61	Educational services	1	D	D	D	a	D	D
GLEN ROCK, NJ								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
GLOUCESTER TOWNSHIP, NJ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GLOUCESTER CITY, NJ								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
GUTTENBERG, NJ								
61	Educational services	3	165	46	11	4	D	16.4
HACKENSACK, NJ								
61	Educational services	9	8 123	2 679	493	83	1.3	5.2
611	Educational services	9	8 123	2 679	493	83	1.3	5.2
6115	Technical & trade schools	4	5 462	1 897	369	44	—	6.8
61151	Technical & trade schools	4	5 462	1 897	369	44	—	6.8
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
HACKETTSTOWN, NJ								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611512	Flight training	1	D	D	D	a	D	D
HADDON TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
HADDONFIELD, NJ								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
HADDON HEIGHTS, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
HALEDON, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
HAMILTON TOWNSHIP, NJ (MERCER COUNTY)								
61	Educational services	11	1 889	508	147	57	52.1	14.6
611	Educational services	11	1 889	508	147	57	52.1	14.6
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
HAMMONTON, NJ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HANOVER TOWNSHIP, NJ								
61	Educational services	6	D	D	D	c	D	D
611	Educational services	6	D	D	D	c	D	D
6114	Business schools, & computer & management training	1	D	D	D	c	D	D
61142	Computer training	1	D	D	D	c	D	D
611420	Computer training	1	D	D	D	c	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
HARRINGTON PARK, NJ								
61	Educational services	1	D	D	D	a	D	D
HARRISON, NJ								
61	Educational services	2	D	D	D	a	D	D
HASBROUCK HEIGHTS, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
61151	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
HAWTHORNE, NJ								
61	Educational services	3	1 195	483	120	30	—	—
611	Educational services	3	1 195	483	120	30	—	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
HAZLET TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
HIGH BRIDGE, NJ								
61	Educational services	1	D	D	D	a	D	D
HIGHLAND PARK, NJ								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
HIGHTSTOWN, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
HILLSBOROUGH TOWNSHIP, NJ								
61	Educational services	19	4 699	1 880	515	156	28.1	—
611	Educational services	19	4 699	1 880	515	156	28.1	—
6115	Technical & trade schools	4	379	72	12	7	51.2	—
61151	Technical & trade schools	4	379	72	12	7	51.2	—
6116	Other schools & instruction	9	2 921	1 298	377	131	24.0	—
61169	All other schools & instruction	4	D	D	D	b	D	D
HILLSDALE, NJ								
61	Educational services	1	D	D	D	a	D	D
HOBOKEN, NJ								
61	Educational services	7	1 508	663	75	10	75.8	—
611	Educational services	7	1 508	663	75	10	75.8	—
HO-HO-KUS, NJ								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HOLMDEL TOWNSHIP, NJ								
61	Educational services	4	2 311	524	128	20	12.5	6.0
611	Educational services	4	2 311	524	128	20	12.5	6.0
HOPEWELL TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
HOWELL TOWNSHIP, NJ								
61	Educational services	6	1 048	277	79	29	42.1	2.1
611	Educational services	6	1 048	277	79	29	42.1	2.1
6116	Other schools & instruction	5	D	D	D	b	D	D
IRVINGTON TOWNSHIP, NJ								
61	Educational services	2	D	D	D	a	D	D
JACKSON TOWNSHIP, NJ								
61	Educational services	5	646	293	46	27	—	4.0
611	Educational services	5	646	293	46	27	—	4.0
JAMESBURG, NJ								
61	Educational services	1	D	D	D	a	D	D
JEFFERSON TOWNSHIP, NJ								
61	Educational services	3	380	116	30	6	D	—
611	Educational services	3	380	116	30	6	D	—
JERSEY CITY, NJ								
61	Educational services	17	13 407	5 644	1 433	338	8.8	73.5
611	Educational services	17	13 407	5 644	1 433	338	8.8	73.5
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
6116	Other schools & instruction	10	D	D	D	e	D	D
61169	All other schools & instruction	3	D	D	D	c	D	D
611692	Automobile driving schools	3	D	D	D	c	D	D
KEANSBURG, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
KEARNY, NJ								
61	Educational services	2	D	D	D	a	D	D
KENILWORTH, NJ								
61	Educational services	4	1 471	509	120	18	39.8	—
611	Educational services	4	1 471	509	120	18	39.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
KINNELON, NJ								
61	Educational services	1	D	D	D	a	D	D
LACEY TOWNSHIP, NJ								
61	Educational services	3	984	447	107	18	D	—
611	Educational services	3	984	447	107	18	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LAKEWOOD TOWNSHIP, NJ								
61	Educational services	7	4 208	1 243	256	105	2.4	26.0
611	Educational services	7	4 208	1 243	256	105	2.4	26.0
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
LAMBERTVILLE, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LAWRENCE TOWNSHIP, NJ								
61	Educational services	7	4 327	958	229	43	69.1	-
611	Educational services	7	4 327	958	229	43	69.1	-
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
LEONIA, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LINCOLN PARK, NJ								
61	Educational services	5	4 664	681	127	14	23.5	.8
611	Educational services	5	4 664	681	127	14	23.5	.8
6114	Business schools, & computer & management training	3	D	D	D	a	D	D
61143	Professional & management development training	3	D	D	D	a	D	D
611430	Professional & management development training	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
LINDEN, NJ								
61	Educational services	6	1 030	350	78	22	61.7	38.3
611	Educational services	6	1 030	350	78	22	61.7	38.3
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
LINDENWOLD, NJ								
61	Educational services	2	D	D	D	a	D	D
LINWOOD, NJ								
61	Educational services	2	D	D	D	a	D	D
LITTLE EGG HARBOR TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
LITTLE FALLS TOWNSHIP, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LITTLE SILVER, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LIVINGSTON TOWNSHIP, NJ								
61	Educational services	12	3 742	1 424	323	143	4.4	19.9
611	Educational services	12	3 742	1 424	323	143	4.4	19.9
6116	Other schools & instruction	10	D	D	D	c	D	D
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
LODI, NJ								
61	Educational services	2	D	D	D	a	D	D
LONG BRANCH, NJ								
61	Educational services	3	D	D	D	c	D	D
611	Educational services	3	D	D	D	c	D	D
6116	Other schools & instruction	1	D	D	D	c	D	D
LOWER TOWNSHIP, NJ								
61	Educational services	2	D	D	D	a	D	D
LYNDHURST TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MADISON, NJ								
61	Educational services	9	1 503	382	70	25	52.9	8.6
611	Educational services	9	1 503	382	70	25	52.9	8.6
6116	Other schools & instruction	6	1 219	246	59	23	57.8	4.8
MAHWAH TOWNSHIP, NJ								
61	Educational services	4	1 085	642	149	39	8.6	—
611	Educational services	4	1 085	642	149	39	8.6	—
6116	Other schools & instruction	3	D	D	D	b	D	D
MANALAPAN TOWNSHIP, NJ								
61	Educational services	9	1 320	454	88	54	67.3	—
611	Educational services	9	1 320	454	88	54	67.3	—
6116	Other schools & instruction	7	D	D	D	b	D	D
MANASQUAN, NJ								
61	Educational services	1	D	D	D	a	D	D
MANCHESTER TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
MANTUA TOWNSHIP, NJ								
61	Educational services	6	1 235	304	71	23	38.5	—
611	Educational services	6	1 235	304	71	23	38.5	—
6116	Other schools & instruction	5	D	D	D	b	D	D
MAPLE SHADE TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MARGATE CITY, NJ								
61	Educational services	1	D	D	D	a	D	D
MARLBORO TOWNSHIP, NJ								
61	Educational services	4	703	179	34	14	60.6	—
611	Educational services	4	703	179	34	14	60.6	—
MATAWAN, NJ								
61	Educational services	6	936	434	101	25	44.1	—
611	Educational services	6	936	434	101	25	44.1	—
MAYWOOD, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MEDFORD TOWNSHIP, NJ								
61	Educational services	7	1 350	379	111	41	35.0	57.7
611	Educational services	7	1 350	379	111	41	35.0	57.7
6116	Other schools & instruction	6	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	a	D	D
MEDFORD LAKES, NJ								
61	Educational services	1	D	D	D	a	D	D
MENDHAM, NJ								
61	Educational services	4	1 346	361	78	18	54.4	—
611	Educational services	4	1 346	361	78	18	54.4	—
6116	Other schools & instruction	3	D	D	D	a	D	D
MERCHANTVILLE, NJ								
61	Educational services	1	D	D	D	a	D	D
METUCHEN, NJ								
61	Educational services	5	481	68	6	1	100.0	—
611	Educational services	5	481	68	6	1	100.0	—
MIDDLE TOWNSHIP, NJ								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
MIDDLESEX, NJ								
61	Educational services	1	D	D	D	a	D	D
MIDDLETOWN TOWNSHIP, NJ								
61	Educational services	15	2 802	708	158	103	41.3	13.1
611	Educational services	15	2 802	708	158	103	41.3	13.1
6116	Other schools & instruction	15	2 802	708	158	103	41.3	13.1
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
MIDLAND PARK, NJ								
61	Educational services	5	778	302	59	9	9.3	—
611	Educational services	5	778	302	59	9	9.3	—
6116	Other schools & instruction	4	D	D	D	a	D	D
MILLBURN TOWNSHIP, NJ								
61	Educational services	5	831	281	59	15	100.0	—
611	Educational services	5	831	281	59	15	100.0	—
MILLTOWN, NJ								
61	Educational services	1	D	D	D	a	D	D
MILLVILLE, NJ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
MONMOUTH BEACH, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MONROE TOWNSHIP, NJ (GLOUCESTER COUNTY)								
61	Educational services	5	580	206	26	9	54.8	45.2
611	Educational services	5	580	206	26	9	54.8	45.2

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							From administrative records ¹	Estimated ²
MONROE TOWNSHIP, NJ (MIDDLESEX COUNTY)								
61	Educational services	1	D	D	D	a	D	D
MONTCLAIR TOWNSHIP, NJ								
61	Educational services	8	5 177	1 890	379	154	18.1	81.9
611	Educational services	8	5 177	1 890	379	154	18.1	81.9
6114	Business schools, & computer & management training	1	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
MONTGOMERY TOWNSHIP, NJ								
61	Educational services	4	1 261	421	77	13	9.2	46.5
611	Educational services	4	1 261	421	77	13	9.2	46.5
MONTVALE, NJ								
61	Educational services	1	D	D	D	a	D	D
MONTVILLE TOWNSHIP, NJ								
61	Educational services	2	D	D	D	a	D	D
MOONACHIE, NJ								
61	Educational services	1	D	D	D	c	D	D
611	Educational services	1	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	c	D	D
61151	Technical & trade schools	1	D	D	D	c	D	D
611512	Flight training	1	D	D	D	c	D	D
MOORESTOWN TOWNSHIP, NJ								
61	Educational services	4	783	313	80	21	45.6	—
611	Educational services	4	783	313	80	21	45.6	—
MORRIS TOWNSHIP, NJ								
61	Educational services	7	2 215	965	256	22	15.6	3.5
611	Educational services	7	2 215	965	256	22	15.6	3.5
MORRIS PLAINS, NJ								
61	Educational services	3	230	94	20	24	D	—
611	Educational services	3	230	94	20	24	D	—
MORRISTOWN, NJ								
61	Educational services	8	6 516	2 565	556	120	23.2	.1
611	Educational services	8	6 516	2 565	556	120	23.2	.1
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
MOUNTAIN LAKES, NJ								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
MOUNTAINSIDE, NJ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MOUNT EPHRAIM, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MOUNT HOLLY TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MOUNT LAUREL TOWNSHIP, NJ								
61	Educational services	10	9 138	4 976	1 673	113	7.7	3.3
611	Educational services	10	9 138	4 976	1 673	113	7.7	3.3
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
MOUNT OLIVE TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
NEPTUNE TOWNSHIP, NJ								
61	Educational services	5	D	D	D	e	D	D
611	Educational services	5	D	D	D	e	D	D
6116	Other schools & instruction	3	D	D	D	e	D	D
61169	All other schools & instruction	2	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	e	D	D
NETCONG, NJ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
NEWARK, NJ								
61	Educational services	14	2 067	971	235	57	37.7	9.2
611	Educational services	14	2 067	971	235	57	37.7	9.2
6115	Technical & trade schools	4	762	350	78	16	54.9	—
61151	Technical & trade schools	4	762	350	78	16	54.9	—
NEW BRUNSWICK, NJ								
61	Educational services	6	4 675	1 476	368	58	11.5	59.5
611	Educational services	6	4 675	1 476	368	58	11.5	59.5
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
NEW MILFORD, NJ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
NEW PROVIDENCE, NJ								
61	Educational services	3	5 596	2 186	398	31	D	—
611	Educational services	3	5 596	2 186	398	31	D	—
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
611691	Exam preparation & tutoring	1	D	D	D	b	D	D
NEWTON, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NORTH BERGEN TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NORTH BRUNSWICK TOWNSHIP, NJ								
61	Educational services	8	952	286	62	38	44.2	55.8
611	Educational services	8	952	286	62	38	44.2	55.8
6116	Other schools & instruction	5	D	D	D	b	D	D
NORTHFIELD, NJ								
61	Educational services	5	366	106	27	9	55.2	44.8
611	Educational services	5	366	106	27	9	55.2	44.8
NORTH PLAINFIELD, NJ								
61	Educational services	5	803	255	71	18	15.2	4.1
611	Educational services	5	803	255	71	18	15.2	4.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NORTHVALE, NJ								
61	Educational services	1	D	D	D	a	D	D
NUTLEY TOWNSHIP, NJ								
61	Educational services	5	3 476	1 472	378	59	5.4	2.4
611	Educational services	5	3 476	1 472	378	59	5.4	2.4
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
OCEAN TOWNSHIP, NJ								
61	Educational services	8	2 588	1 129	315	52	15.1	12.2
611	Educational services	8	2 588	1 129	315	52	15.1	12.2
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
OCEAN CITY, NJ								
61	Educational services	3	240	78	8	7	21.7	78.3
611	Educational services	3	240	78	8	7	21.7	78.3
OCEANPORT, NJ								
61	Educational services	1	D	D	D	a	D	D
OLD BRIDGE TOWNSHIP, NJ								
61	Educational services	3	379	97	16	14	D	-
611	Educational services	3	379	97	16	14	D	-
OLD TAPPAN, NJ								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
ORADELL, NJ								
61	Educational services	5	1 013	327	62	16	6.4	-
611	Educational services	5	1 013	327	62	16	6.4	-
PALISADES PARK, NJ								
61	Educational services	10	1 095	298	62	18	95.8	4.2
611	Educational services	10	1 095	298	62	18	95.8	4.2
6116	Other schools & instruction	6	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PARAMUS, NJ								
61	Educational services	16	19 731	8 055	1 954	238	2.6	13.0
611	Educational services	16	19 731	8 055	1 954	238	2.6	13.0
6114	Business schools, & computer & management training	4	10 390	4 283	941	97	2.0	20.7
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
PARK RIDGE, NJ								
61	Educational services	4	690	156	36	9	69.6	3.3
611	Educational services	4	690	156	36	9	69.6	3.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
PARSIPPANY-TROY HILLS TOWNSHIP, NJ								
61	Educational services	14	90 149	26 404	6 036	727	11.1	2.2
611	Educational services	14	90 149	26 404	6 036	727	11.1	2.2
6114	Business schools, & computer & management training	6	D	D	D	e	D	D
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
61142	Computer training	4	D	D	D	c	D	D
611420	Computer training	4	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	e	D	D
61169	All other schools & instruction	3	D	D	D	e	D	D
611691	Exam preparation & tutoring	3	D	D	D	e	D	D
PASSAIC, NJ								
61	Educational services	6	295	104	16	11	89.5	10.5
611	Educational services	6	295	104	16	11	89.5	10.5
PATERSON, NJ								
61	Educational services	1	D	D	D	a	D	D
PENNINGTON, NJ								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
PENNSAUKEN TOWNSHIP, NJ								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
PENNSVILLE TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
PEQUANNOCK TOWNSHIP, NJ								
61	Educational services	5	609	102	23	6	90.1	9.9
611	Educational services	5	609	102	23	6	90.1	9.9
PERTH AMBOY, NJ								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PHILLIPSBURG, NJ								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PISCATAWAY TOWNSHIP, NJ								
61	Educational services	7	4 531	1 641	339	81	15.1	84.9
611	Educational services	7	4 531	1 641	339	81	15.1	84.9
6116	Other schools & instruction	6	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
PITMAN, NJ								
61	Educational services	1	D	D	D	a	D	D
PLAINFIELD, NJ								
61	Educational services	10	2 084	808	178	49	53.6	42.6
611	Educational services	10	2 084	808	178	49	53.6	42.6
PLAINSBORO TOWNSHIP, NJ								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
PLEASANTVILLE, NJ								
61	Educational services	5	999	425	108	27	26.4	6.9
611	Educational services	5	999	425	108	27	26.4	6.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
POINT PLEASANT, NJ								
61	Educational services	2	D	D	D	a	D	D
POINT PLEASANT BEACH, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
POMPTON LAKES, NJ								
61	Educational services	5	596	248	31	13	45.0	8.4
611	Educational services	5	596	248	31	13	45.0	8.4
PRINCETON, NJ								
61	Educational services	10	11 690	4 304	711	296	9.9	-
611	Educational services	10	11 690	4 304	711	296	9.9	-
6114	Business schools, & computer & management training	3	D	D	D	a	D	D
61143	Professional & management development training	3	D	D	D	a	D	D
611430	Professional & management development training	3	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	e	D	D
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	c	D	D
611691	Exam preparation & tutoring	2	D	D	D	c	D	D
PRINCETON TOWNSHIP, NJ								
61	Educational services	16	D	D	D	c	D	D
611	Educational services	16	D	D	D	c	D	D
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	c	D	D
61163	Language schools	1	D	D	D	b	D	D
611630	Language schools	1	D	D	D	b	D	D
RAHWAY, NJ								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
RAMSEY, NJ								
61	Educational services	6	1 354	245	45	17	53.4	—
611	Educational services	6	1 354	245	45	17	53.4	—
6116	Other schools & instruction	5	D	D	D	a	D	D
RANDOLPH TOWNSHIP, NJ								
61	Educational services	5	1 443	478	134	29	60.2	—
611	Educational services	5	1 443	478	134	29	60.2	—
6116	Other schools & instruction	3	D	D	D	b	D	D
RARITAN TOWNSHIP, NJ								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
RARITAN, NJ								
61	Educational services	1	D	D	D	a	D	D
READINGTON TOWNSHIP, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
RED BANK, NJ								
61	Educational services	14	6 224	2 364	503	82	24.1	.5
611	Educational services	14	6 224	2 364	503	82	24.1	.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	1 437	426	93	49	72.1	2.2
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
RIDGEFIELD, NJ								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
RIDGEFIELD PARK, NJ								
61	Educational services	1	D	D	D	a	D	D
RIDGEWOOD, NJ								
61	Educational services	10	3 972	1 252	295	133	27.8	—
611	Educational services	10	3 972	1 252	295	133	27.8	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	3 300	1 014	254	128	13.1	—
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
RINGWOOD, NJ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
RIVER EDGE, NJ								
61	Educational services	5	2 983	1 580	400	52	9.7	—
611	Educational services	5	2 983	1 580	400	52	9.7	—
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
ROCKAWAY, NJ								
61	Educational services	3	436	111	31	16	D	—
611	Educational services	3	436	111	31	16	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROCKAWAY TOWNSHIP, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
ROSELAND, NJ								
61	Educational services	1	D	D	D	a	D	D
ROSELLE, NJ								
61	Educational services	1	D	D	D	a	D	D
ROSELLE PARK, NJ								
61	Educational services	5	754	204	58	17	80.6	11.4
611	Educational services	5	754	204	58	17	80.6	11.4
6116	Other schools & instruction	5	754	204	58	17	80.6	11.4
ROXBURY TOWNSHIP, NJ								
61	Educational services	11	3 205	942	223	57	51.8	6.6
611	Educational services	11	3 205	942	223	57	51.8	6.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	2 078	762	182	39	42.5	10.3
61161	Fine arts schools	4	D	D	D	a	D	D
611610	Fine arts schools	4	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	a	D	D
RUMSON, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
RUTHERFORD, NJ								
61	Educational services	5	3 825	984	351	37	11.4	—
611	Educational services	5	3 825	984	351	37	11.4	—
6116	Other schools & instruction	3	D	D	D	b	D	D
61163	Language schools	1	D	D	D	b	D	D
611630	Language schools	1	D	D	D	b	D	D
SADDLE BROOK TOWNSHIP, NJ								
61	Educational services	4	1 093	322	166	12	15.5	66.2
611	Educational services	4	1 093	322	166	12	15.5	66.2
6116	Other schools & instruction	3	D	D	D	a	D	D
SAYREVILLE, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SCOTCH PLAINS TOWNSHIP, NJ								
61	Educational services	5	561	206	46	10	52.0	29.2
611	Educational services	5	561	206	46	10	52.0	29.2
SECAUCUS, NJ								
61	Educational services	1	D	D	D	a	D	D
SHREWSBURY, NJ								
61	Educational services	5	1 640	920	250	24	26.4	12.6
611	Educational services	5	1 640	920	250	24	26.4	12.6
SOMERS POINT, NJ								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SOMERVILLE, NJ								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
SOUTH AMBOY, NJ								
61	Educational services	1	D	D	D	a	D	D
SOUTH BRUNSWICK TOWNSHIP, NJ								
61	Educational services	12	7 628	2 624	718	73	13.4	13.7
611	Educational services	12	7 628	2 624	718	73	13.4	13.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	1 687	582	280	36	29.5	61.8
61169	All other schools & instruction	2	D	D	D	b	D	D
SOUTH ORANGE VILLAGE TOWNSHIP, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SOUTH PLAINFIELD, NJ								
61	Educational services	5	844	311	69	16	73.8	4.1
611	Educational services	5	844	311	69	16	73.8	4.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SOUTH RIVER, NJ								
61	Educational services	1	D	D	D	a	D	D
SPARTA TOWNSHIP, NJ								
61	Educational services	2	D	D	D	a	D	D
SPOTSWOOD, NJ								
61	Educational services	3	400	153	41	17	—	—
611	Educational services	3	400	153	41	17	—	—
SPRINGFIELD TOWNSHIP, NJ								
61	Educational services	6	1 259	418	170	31	37.8	—
611	Educational services	6	1 259	418	170	31	37.8	—
6116	Other schools & instruction	3	740	192	119	22	D	—
SPRING LAKE, NJ								
61	Educational services	1	D	D	D	a	D	D
STAFFORD TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
STANHOPE, NJ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
STRATFORD, NJ								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SUMMIT, NJ								
61	Educational services	7	3 932	1 484	317	68	9.8	—
611	Educational services	7	3 932	1 484	317	68	9.8	—
6116	Other schools & instruction	4	1 871	471	118	48	9.4	—
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
TEANECK TOWNSHIP, NJ								
61	Educational services	12	2 357	638	145	49	27.7	28.9
611	Educational services	12	2 357	638	145	49	27.7	28.9
6116	Other schools & instruction	7	1 734	388	112	42	31.5	9.3
TENAFLY, NJ								
61	Educational services	9	2 259	762	101	10	64.8	.8
611	Educational services	9	2 259	762	101	10	64.8	.8
6116	Other schools & instruction	5	D	D	D	a	D	D
TINTON FALLS, NJ								
61	Educational services	5	1 464	527	85	14	85.3	8.5
611	Educational services	5	1 464	527	85	14	85.3	8.5
TOTOWA, NJ								
61	Educational services	7	4 046	1 163	262	56	28.6	4.0
611	Educational services	7	4 046	1 163	262	56	28.6	4.0
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
TRENTON, NJ								
61	Educational services	5	348	93	21	8	66.1	—
611	Educational services	5	348	93	21	8	66.1	—
UNION TOWNSHIP, NJ								
61	Educational services	7	D	D	D	c	D	D
611	Educational services	7	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	1	D	D	D	b	D	D
UNION CITY, NJ								
61	Educational services	8	1 801	559	110	32	54.1	3.1
611	Educational services	8	1 801	559	110	32	54.1	3.1
6116	Other schools & instruction	8	1 801	559	110	32	54.1	3.1
UPPER SADDLE RIVER, NJ								
61	Educational services	1	D	D	D	a	D	D
VERNON TOWNSHIP, NJ								
61	Educational services	3	393	97	25	8	D	—
611	Educational services	3	393	97	25	8	D	—
VERONA TOWNSHIP, NJ								
61	Educational services	5	670	357	63	28	56.9	—
611	Educational services	5	670	357	63	28	56.9	—
VINELAND, NJ								
61	Educational services	9	1 840	366	92	37	12.4	—
611	Educational services	9	1 840	366	92	37	12.4	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
VOORHEES TOWNSHIP, NJ								
61	Educational services	9	1 224	549	161	49	26.0	10.9
611	Educational services	9	1 224	549	161	49	26.0	10.9
6116	Other schools & instruction	7	D	D	D	b	D	D
WALDWICK, NJ								
61	Educational services	4	1 453	543	46	24	20.9	—
611	Educational services	4	1 453	543	46	24	20.9	—
6116	Other schools & instruction	4	1 453	543	46	24	20.9	—
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
WALL TOWNSHIP, NJ								
61	Educational services	8	2 481	1 180	229	63	19.1	2.9
611	Educational services	8	2 481	1 180	229	63	19.1	2.9
6116	Other schools & instruction	6	D	D	D	b	D	D
WANAQUE, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WARREN TOWNSHIP, NJ								
61	Educational services	7	2 807	729	123	23	14.6	—
611	Educational services	7	2 807	729	123	23	14.6	—
6116	Other schools & instruction	4	D	D	D	a	D	D
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
WASHINGTON, NJ								
61	Educational services	2	D	D	D	a	D	D
WASHINGTON TOWNSHIP, NJ (GLOUCESTER COUNTY)								
61	Educational services	10	2 058	942	226	85	6.2	24.8
611	Educational services	10	2 058	942	226	85	6.2	24.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
WASHINGTON TOWNSHIP, NJ (MORRIS COUNTY)								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WATCHUNG, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WATERFORD TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D
WAYNE TOWNSHIP, NJ								
61	Educational services	12	4 291	1 001	208	42	80.5	11.6
611	Educational services	12	4 291	1 001	208	42	80.5	11.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	a	D	D
WEST CALDWELL TOWNSHIP, NJ								
61	Educational services	4	230	50	11	12	100.0	—
611	Educational services	4	230	50	11	12	100.0	—
WEST DEPTFORD TOWNSHIP, NJ								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WESTFIELD, NJ								
61	Educational services	12	6 473	1 403	258	57	19.8	68.0
611	Educational services	12	6 473	1 403	258	57	19.8	68.0
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61142	Computer training	2	D	D	D	a	D	D
611420	Computer training	2	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	6	1 326	438	102	30	40.2	—
611610	Fine arts schools	6	1 326	438	102	30	40.2	—
6116101	Dance schools (including children's & professionals')	5	D	D	D	b	D	D
WEST LONG BRANCH, NJ								
61	Educational services	3	813	370	79	10	D	—
611	Educational services	3	813	370	79	10	D	—
WEST NEW YORK, NJ								
61	Educational services	5	2 061	606	138	32	100.0	—
611	Educational services	5	2 061	606	138	32	100.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
WEST ORANGE TOWNSHIP, NJ								
61	Educational services	6	2 089	897	189	36	24.1	40.7
611	Educational services	6	2 089	897	189	36	24.1	40.7
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
WEST PATERSON, NJ								
61	Educational services	3	263	65	14	8	100.0	—
611	Educational services	3	263	65	14	8	100.0	—
WEST WINDSOR TOWNSHIP, NJ								
61	Educational services	11	1 750	622	149	45	60.9	18.2
611	Educational services	11	1 750	622	149	45	60.9	18.2
6116	Other schools & instruction	4	998	338	66	20	63.3	—
WESTWOOD, NJ								
61	Educational services	4	724	186	17	3	81.4	—
611	Educational services	4	724	186	17	3	81.4	—
WHARTON, NJ								
61	Educational services	2	D	D	D	a	D	D
WILDWOOD CREST, NJ								
61	Educational services	1	D	D	D	a	D	D
WILLINGBORO TOWNSHIP, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WINSLOW TOWNSHIP, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WOODBRIIDGE TOWNSHIP, NJ								
61	Educational services	17	14 807	6 346	1 318	216	3.8	5.3
611	Educational services	17	14 807	6 346	1 318	216	3.8	5.3
6114	Business schools, & computer & management training	5	10 516	4 795	932	121	—	4.6
61142	Computer training	5	10 516	4 795	932	121	—	4.6
611420	Computer training	5	10 516	4 795	932	121	—	4.6
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	7	835	338	89	42	62.3	—
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	5	D	D	D	b	D	D
WOODCLIFF LAKE, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WOODSTOWN, NJ								
61	Educational services	1	D	D	D	a	D	D
WYCKOFF TOWNSHIP, NJ								
61	Educational services	3	181	87	30	9	—	74.6
BALANCE OF ATLANTIC COUNTY, NJ								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BERGEN COUNTY, NJ								
61	Educational services	6	448	191	47	21	5.4	63.2
611	Educational services	6	448	191	47	21	5.4	63.2
BALANCE OF BURLINGTON COUNTY, NJ								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF CAMDEN COUNTY, NJ								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ESSEX COUNTY, NJ								
61	Educational services	14	9 282	3 004	685	118	51.8	6.4
611	Educational services	14	9 282	3 004	685	118	51.8	6.4
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
BALANCE OF GLOUCESTER COUNTY, NJ								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF HUNTERDON COUNTY, NJ								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
BALANCE OF MERCER COUNTY, NJ								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF MIDDLESEX COUNTY, NJ								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF MONMOUTH COUNTY, NJ								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF MORRIS COUNTY, NJ								
61	Educational services	10	3 088	828	127	31	47.7	30.9
611	Educational services	10	3 088	828	127	31	47.7	30.9
6116	Other schools & instruction	5	D	D	D	b	D	D
BALANCE OF OCEAN COUNTY, NJ								
61	Educational services	8	1 362	319	35	85	70.6	13.4
611	Educational services	8	1 362	319	35	85	70.6	13.4
6116	Other schools & instruction	6	D	D	D	b	D	D
BALANCE OF SOMERSET COUNTY, NJ								
61	Educational services	5	3 014	791	162	21	11.4	-
611	Educational services	5	3 014	791	162	21	11.4	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
BALANCE OF SUSSEX COUNTY, NJ								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	a	D	D
61161	Fine arts schools	3	790	201	45	15	D	-
611610	Fine arts schools	3	790	201	45	15	D	-
BALANCE OF WARREN COUNTY, NJ								
61	Educational services	8	D	D	D	a	D	D
611	Educational services	8	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEW JERSEY

Glen Ridge was incorporated in May 1993.

North Caldwell was incorporated in January 1992.

Appendix E. Metropolitan Areas

NEW JERSEY

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

Bergen—Passaic, NJ PMSA

Bergen County, NJ

Passaic County, NJ

Jersey City, NJ PMSA

Hudson County, NJ

Middlesex—Somerset—Hunterdon, NJ PMSA

Hunterdon County, NJ

Middlesex County, NJ

Somerset County, NJ

Monmouth—Ocean, NJ PMSA

Monmouth County, NJ

Ocean County, NJ

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA

Bergen—Passaic, NJ PMSA

Bergen County, NJ

Passaic County, NJ

Bridgeport, CT PMSA

Fairfield County, CT (Part)

Bridgeport city, CT

Fairfield town, CT

Monroe town, CT

Shelton city, CT

Stratford town, CT

Trumbull town, CT

New Haven County, CT (Part)

Ansonia city, CT

Derby city, CT

Milford city, CT

Seymour town, CT

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

Danbury, CT PMSA

Fairfield County, CT (Part)

Bethel town, CT

Brookfield town, CT

Danbury city, CT

New Fairfield town, CT

Newtown town, CT

Ridgefield town, CT

Litchfield County, CT (Part)

New Milford town, CT

Dutchess County, NY PMSA

Dutchess County, NY

Jersey City, NJ PMSA

Hudson County, NJ

Middlesex—Somerset—Hunterdon, NJ PMSA

Hunterdon County, NJ

Middlesex County, NJ

Somerset County, NJ

Monmouth—Ocean, NJ PMSA

Monmouth County, NJ

Ocean County, NJ

Nassau—Suffolk, NY PMSA

Nassau County, NY

Suffolk County, NY

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)

Clinton town, CT

New Haven County, CT (Part)

Branford town, CT

Cheshire town, CT

East Haven town, CT

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

New Haven—Meriden, CT PMSA—Con.

New Haven County, CT (Part)—Con.

Guilford town, CT

Hamden town, CT

Madison town, CT

Meriden city, CT

New Haven city, CT

North Branford town, CT

North Haven town, CT

Orange town, CT

Wallingford town, CT

West Haven city, CT

New York, NY PMSA

Bronx County, NY

Kings County, NY

New York County, NY

Putnam County, NY

Queens County, NY

Richmond County, NY

Rockland County, NY

Westchester County, NY

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

Stamford—Norwalk, CT PMSA

Fairfield County, CT (Part)

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

Stamford—Norwalk, CT PMSA—Con.

Fairfield County, CT (Part)—Con.

Stamford city, CT

Westport town, CT

Wilton town, CT

Trenton, NJ PMSA

Mercer County, NJ

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

**Philadelphia—Wilmington—Atlantic City,
PA—NJ—DE—MD CMSA**

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

**Philadelphia—Wilmington—Atlantic City,
PA—NJ—DE—MD CMSA—Con.**

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

**Philadelphia—Wilmington—Atlantic City,
PA—NJ—DE—MD CMSA—Con.**

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

Trenton, NJ PMSA

Mercer County, NJ

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

New Mexico

1997

Issued August 1999

EC97S61A-NM

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

New Mexico

1997

Issued August 1999

EC97S61A-NM

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econgguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW MEXICO								
61	Educational services	206	62 300	23 427	5 240	1 272	24.3	14.5
611	Educational services	206	62 300	23 427	5 240	1 272	24.3	14.5
6114	Business schools, & computer & management training	35	11 973	4 705	960	180	23.4	13.3
61141	Business & secretarial schools	2	D	D	D	b	D	D
611410	Business & secretarial schools	2	D	D	D	b	D	D
61142	Computer training	11	D	D	D	b	D	D
611420	Computer training	11	D	D	D	b	D	D
61143	Professional & management development training	22	6 234	2 302	448	81	33.9	21.5
611430	Professional & management development training	22	6 234	2 302	448	81	33.9	21.5
6115	Technical & trade schools	38	22 209	7 581	1 813	380	16.4	15.5
61151	Technical & trade schools	38	22 209	7 581	1 813	380	16.4	15.5
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
611512	Flight training	4	D	D	D	a	D	D
611519	Other trade & technical schools	26	18 529	6 512	1 547	319	13.5	16.1
6116	Other schools & instruction	111	19 167	6 732	1 408	557	34.4	17.4
61161	Fine arts schools	36	3 351	934	220	148	51.6	9.0
611610	Fine arts schools	36	3 351	934	220	148	51.6	9.0
6116101	Dance schools (including children's & professionals)	26	2 607	754	192	128	38.3	11.6
6116102	Art, drama, & music schools	10	744	180	28	20	98.0	-
61162	Sports & recreation instruction	34	5 546	2 355	377	182	33.6	31.0
611620	Sports & recreation instruction	34	5 546	2 355	377	182	33.6	31.0
61169	All other schools & instruction	41	10 270	3 443	811	227	29.3	12.7
611691	Exam preparation & tutoring	15	3 048	856	187	78	51.8	13.7
611692	Automobile driving schools	9	976	373	79	41	40.9	59.1
611699	All other miscellaneous schools & instruction	17	6 246	2 214	545	108	16.5	4.9
6117	Educational support services	22	8 951	4 409	1 059	155	23.2	7.6
61171	Educational support services	22	8 951	4 409	1 059	155	23.2	7.6
611710	Educational support services	22	8 951	4 409	1 059	155	23.2	7.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW MEXICO									
61	Educational services	77	24 523	23 454	8 227	2 005	513	19.3	31.3
611	Educational services	77	24 523	23 454	8 227	2 005	513	19.3	31.3
6114	Business schools, & computer & management training ..	1	D	D	D	D	a	D	D
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
6115	Technical & trade schools	14	4 166	3 793	1 656	395	99	36.6	24.6
61151	Technical & trade schools	14	4 166	3 793	1 656	395	99	36.6	24.6
611513	Apprenticeship training	10	2 641	2 516	1 115	266	71	49.7	14.7
611519	Other trade & technical schools	4	1 525	1 277	541	129	28	13.8	41.7
6116	Other schools & instruction	57	14 901	14 559	5 311	1 313	365	17.9	32.6
61161	Fine arts schools	14	2 743	2 635	845	210	54	59.2	24.9
611610	Fine arts schools	14	2 743	2 635	845	210	54	59.2	24.9
6116101	Dance schools (including children's & professionals)	3	396	389	85	16	11	D	-
6116102	Art, drama, & music schools	11	2 347	2 246	760	194	43	55.5	29.1
61162	Sports & recreation instruction	9	1 235	1 218	406	116	41	41.3	51.2
611620	Sports & recreation instruction	9	1 235	1 218	406	116	41	41.3	51.2
61169	All other schools & instruction	34	10 923	10 706	4 060	987	270	4.9	32.5
611691	Exam preparation & tutoring	3	D	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	30	D	D	D	D	c	D	D
6117	Educational support services	5	D	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	D	b	D	D
611710	Educational support services	5	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBUQUERQUE, NM MSA								
61	Educational services	120	41 916	16 475	3 889	913	22.0	17.9
611	Educational services	120	41 916	16 475	3 889	913	22.0	17.9
6114	Business schools, & computer & management training	18	7 644	2 835	567	111	16.5	15.6
61142	Computer training	9	4 905	2 063	413	68	1.4	5.1
611420	Computer training	9	4 905	2 063	413	68	1.4	5.1
6115	Technical & trade schools	20	14 179	5 425	1 326	270	12.3	20.9
61151	Technical & trade schools	20	14 179	5 425	1 326	270	12.3	20.9
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	17	D	D	D	c	D	D
6116	Other schools & instruction	64	12 673	4 161	1 013	387	37.0	20.9
61161	Fine arts schools	22	2 367	746	187	120	50.8	9.6
611610	Fine arts schools	22	2 367	746	187	120	50.8	9.6
6116101	Dance schools (including children's & professionals)	18	1 882	630	165	105	38.2	12.1
61162	Sports & recreation instruction	17	3 168	811	192	88	31.3	53.1
611620	Sports & recreation instruction	17	3 168	811	192	88	31.3	53.1
61169	All other schools & instruction	25	7 138	2 604	634	179	34.9	10.4
611691	Exam preparation & tutoring	10	2 733	751	168	68	56.3	5.1
611699	All other miscellaneous schools & instruction	8	D	D	D	b	D	D
6117	Educational support services	18	7 420	4 054	983	145	20.6	9.2
61171	Educational support services	18	7 420	4 054	983	145	20.6	9.2
611710	Educational support services	18	7 420	4 054	983	145	20.6	9.2
LAS CRUCES, NM MSA								
61	Educational services	16	5 185	1 768	418	134	33.6	2.0
611	Educational services	16	5 185	1 768	418	134	33.6	2.0
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
SANTA FE, NM MSA								
61	Educational services	29	6 887	2 232	447	81	37.7	6.9
611	Educational services	29	6 887	2 232	447	81	37.7	6.9
6115	Technical & trade schools	4	2 321	423	89	27	50.0	.4
61151	Technical & trade schools	4	2 321	423	89	27	50.0	.4
6116	Other schools & instruction	12	1 992	494	89	21	39.9	19.0
61169	All other schools & instruction	7	D	D	D	a	D	D
AREA OUTSIDE NEW MEXICO METROPOLITAN AREAS								
61	Educational services	41	8 312	2 952	486	144	19.0	11.7
611	Educational services	41	8 312	2 952	486	144	19.0	11.7
6115	Technical & trade schools	11	D	D	D	b	D	D
61151	Technical & trade schools	11	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	24	3 816	1 770	242	94	13.8	7.4
61161	Fine arts schools	11	813	93	17	12	43.5	9.3
611610	Fine arts schools	11	813	93	17	12	43.5	9.3
61162	Sports & recreation instruction	8	D	D	D	b	D	D
611620	Sports & recreation instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALBUQUERQUE, NM MSA									
61	Educational services	33	10 741	9 955	3 820	897	235	30.3	27.4
611	Educational services	33	10 741	9 955	3 820	897	235	30.3	27.4
6115	Technical & trade schools	11	D	D	D	D	b	D	D
61151	Technical & trade schools	11	D	D	D	D	b	D	D
6116	Other schools & instruction	20	5 004	4 834	1 988	476	132	25.8	11.6
61161	Fine arts schools	6	1 249	1 236	369	92	27	70.3	23.7
611610	Fine arts schools	6	1 249	1 236	369	92	27	70.3	23.7
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	10	3 293	3 141	1 428	332	92	—	8.6
611699	All other miscellaneous schools & instruction	8	D	D	D	D	b	D	D
SANTA FE, NM MSA									
61	Educational services	22	9 988	9 896	2 982	730	173	10.3	35.3
611	Educational services	22	9 988	9 896	2 982	730	173	10.3	35.3
6116	Other schools & instruction	18	D	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	D	b	D	D
61169	All other schools & instruction	10	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	10	D	D	D	D	c	D	D
6117	Educational support services	3	D	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	D	b	D	D
AREA OUTSIDE NEW MEXICO METROPOLITAN AREAS									
61	Educational services	22	3 794	3 603	1 425	378	105	11.9	32.0
611	Educational services	22	3 794	3 603	1 425	378	105	11.9	32.0
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	19	D	D	D	D	b	D	D
61169	All other schools & instruction	14	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BERNALILLO COUNTY, NM								
61	Educational services	116	41 261	16 299	3 880	906	22.0	16.9
611	Educational services	116	41 261	16 299	3 880	906	22.0	16.9
6114	Business schools, & computer & management training	17	D	D	D	c	D	D
61142	Computer training	9	4 905	2 063	413	68	1.4	5.1
611420	Computer training	9	4 905	2 063	413	68	1.4	5.1
6115	Technical & trade schools	20	14 179	5 425	1 326	270	12.3	20.9
61151	Technical & trade schools	20	14 179	5 425	1 326	270	12.3	20.9
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	17	D	D	D	c	D	D
6116	Other schools & instruction	62	D	D	D	e	D	D
61161	Fine arts schools	21	D	D	D	c	D	D
611610	Fine arts schools	21	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	17	D	D	D	c	D	D
61162	Sports & recreation instruction	17	3 168	811	192	88	31.3	53.1
611620	Sports & recreation instruction	17	3 168	811	192	88	31.3	53.1
61169	All other schools & instruction	24	D	D	D	c	D	D
611691	Exam preparation & tutoring	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	b	D	D
6117	Educational support services	17	D	D	D	c	D	D
61171	Educational support services	17	D	D	D	c	D	D
611710	Educational support services	17	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CATRON COUNTY, NM								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
CHAVES COUNTY, NM								
61	Educational services	7	542	115	27	12	33.4	14.0
611	Educational services	7	542	115	27	12	33.4	14.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
CURRY COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
DONA ANA COUNTY, NM								
61	Educational services	16	5 185	1 768	418	134	33.6	2.0
611	Educational services	16	5 185	1 768	418	134	33.6	2.0
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
EDDY COUNTY, NM								
61	Educational services	2	D	D	D	a	D	D
GRANT COUNTY, NM								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LEA COUNTY, NM								
61	Educational services	2	D	D	D	a	D	D
LINCOLN COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D
LOS ALAMOS COUNTY, NM								
61	Educational services	2	D	D	D	a	D	D
MCKINLEY COUNTY, NM								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
OTERO COUNTY, NM								
61	Educational services	3	439	144	34	11	D	-
611	Educational services	3	439	144	34	11	D	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
QUAY COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D
RIO ARRIBA COUNTY, NM								
61	Educational services	3	457	75	20	5	70.7	29.3
611	Educational services	3	457	75	20	5	70.7	29.3
SANDOVAL COUNTY, NM								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN JUAN COUNTY, NM								
61	Educational services	7	2 800	762	160	26	22.0	16.1
611	Educational services	7	2 800	762	160	26	22.0	16.1
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SAN MIGUEL COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D
SANTA FE COUNTY, NM								
61	Educational services	27	D	D	D	b	D	D
611	Educational services	27	D	D	D	b	D	D
6115	Technical & trade schools	4	2 321	423	89	27	50.0	.4
61151	Technical & trade schools	4	2 321	423	89	27	50.0	.4
6116	Other schools & instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	a	D	D
SIERRA COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D
TAOS COUNTY, NM								
61	Educational services	7	1 643	1 322	138	57	8.1	1.0
611	Educational services	7	1 643	1 322	138	57	8.1	1.0
6116	Other schools & instruction	5	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
VALENCIA COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALAMOGORDO, NM								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBUQUERQUE, NM								
61	Educational services	103	37 325	14 948	3 512	837	21.1	11.7
611	Educational services	103	37 325	14 948	3 512	837	21.1	11.7
6114	Business schools, & computer & management training	16	D	D	D	c	D	D
61142	Computer training	8	D	D	D	b	D	D
611420	Computer training	8	D	D	D	b	D	D
6115	Technical & trade schools	18	D	D	D	c	D	D
61151	Technical & trade schools	18	D	D	D	c	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	15	D	D	D	c	D	D
6116	Other schools & instruction	55	D	D	D	e	D	D
61161	Fine arts schools	19	D	D	D	c	D	D
611610	Fine arts schools	19	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	16	D	D	D	c	D	D
61162	Sports & recreation instruction	14	2 964	698	172	76	31.1	56.8
611620	Sports & recreation instruction	14	2 964	698	172	76	31.1	56.8
61169	All other schools & instruction	22	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	b	D	D
6117	Educational support services	14	D	D	D	c	D	D
61171	Educational support services	14	D	D	D	c	D	D
611710	Educational support services	14	D	D	D	c	D	D
BOSQUE FARMS, NM								
61	Educational services	1	D	D	D	a	D	D
CARLSBAD, NM								
61	Educational services	2	D	D	D	a	D	D
ESPANOLA, NM *								
61	Educational services	1	D	D	D	a	D	D
ESPANOLA, NM (RIO ARRIBA COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
FARMINGTON, NM								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
HOBBS, NM								
61	Educational services	2	D	D	D	a	D	D
LAS CRUCES, NM								
61	Educational services	13	D	D	D	b	D	D
611	Educational services	13	D	D	D	b	D	D
LAS VEGAS, NM								
61	Educational services	1	D	D	D	a	D	D
LOS RANCHOS DE ALBUQUERQUE, NM								
61	Educational services	1	D	D	D	a	D	D
RIO RANCHO, NM *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
RIO RANCHO, NM (SANDOVAL COUNTY PART) *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROSWELL, NM								
61	Educational services	7	542	115	27	12	33.4	14.0
611	Educational services	7	542	115	27	12	33.4	14.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
SANTA FE, NM								
61	Educational services	23	5 563	1 879	363	67	23.7	8.4
611	Educational services	23	5 563	1 879	363	67	23.7	8.4
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	a	D	D
61169	All other schools & instruction	6	D	D	D	a	D	D
SILVER CITY, NM								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SUNLAND PARK, NM								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
TAOS, NM								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
BALANCE OF BERNALILLO COUNTY, NM								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BALANCE OF CATRON COUNTY, NM								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
BALANCE OF CURRY COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF DONA ANA COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LOS ALAMOS COUNTY, NM								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF MCKINLEY COUNTY, NM								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF OTERO COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF QUAY COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF RIO ARRIBA COUNTY, NM								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF SAN JUAN COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SANTA FE COUNTY, NM								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF SIERRA COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TAOS COUNTY, NM								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEW MEXICO

Corrales is in Bernalillo and Sandoval Counties.

Espanola is in Rio Arriba and Sante Fe Counties.

Rio Rancho is in Bernalillo and Sandoval Counties;
it annexed into Bernalillo County in January 1994.

Appendix E. Metropolitan Areas

NEW MEXICO

Albuquerque, NM MSA

Bernalillo County, NM

Sandoval County, NM

Valencia County, NM

Las Cruces, NM MSA

Dona Ana County, NM

Santa Fe, NM MSA

Los Alamos County, NM

Santa Fe County, NM

Nevada

1997

Issued August 1999

EC97S61A-NV

1997 Economic Census

Educational Services

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Nevada 1997

Issued August 1999

EC97S61A-NV

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEVADA								
61	Educational services	238	107 628	28 075	6 373	1 402	17.8	8.5
611	Educational services	238	107 628	28 075	6 373	1 402	17.8	8.5
6114	Business schools, & computer & management training	60	65 140	14 717	3 347	490	11.6	5.5
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
61142	Computer training	22	D	D	D	c	D	D
611420	Computer training	22	D	D	D	c	D	D
61143	Professional & management development training	34	47 477	8 529	1 854	197	7.9	4.1
611430	Professional & management development training	34	47 477	8 529	1 854	197	7.9	4.1
6115	Technical & trade schools	46	15 520	5 226	1 194	272	13.9	7.5
61151	Technical & trade schools	46	15 520	5 226	1 194	272	13.9	7.5
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
611512	Flight training	6	1 627	491	110	38	79.1	19.7
611513	Apprenticeship training	3	D	D	D	a	D	D
611519	Other trade & technical schools	29	9 182	2 839	665	156	7.5	2.4
6116	Other schools & instruction	112	23 852	7 112	1 686	606	30.1	16.0
61161	Fine arts schools	30	5 436	1 482	371	212	16.2	11.7
611610	Fine arts schools	30	5 436	1 482	371	212	16.2	11.7
6116101	Dance schools (including children's & professionals)	26	5 022	1 385	334	194	13.6	9.1
6116102	Art, drama, & music schools	4	414	97	37	18	47.8	43.2
61162	Sports & recreation instruction	40	6 320	1 769	405	222	55.2	15.5
611620	Sports & recreation instruction	40	6 320	1 769	405	222	55.2	15.5
61163	Language schools	6	758	427	186	38	68.7	18.3
611630	Language schools	6	758	427	186	38	68.7	18.3
61169	All other schools & instruction	36	11 338	3 434	724	134	20.3	18.2
611691	Exam preparation & tutoring	14	3 260	1 062	244	52	41.0	10.6
611692	Automobile driving schools	7	3 587	1 145	229	47	9.2	15.3
611699	All other miscellaneous schools & instruction	15	4 491	1 227	251	35	14.0	25.9
6117	Educational support services	20	3 116	1 020	146	34	73.4	19.1
61171	Educational support services	20	3 116	1 020	146	34	73.4	19.1
611710	Educational support services	20	3 116	1 020	146	34	73.4	19.1

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEVADA									
61	Educational services	34	13 420	11 528	3 742	881	332	27.7	16.3
611	Educational services	34	13 420	11 528	3 742	881	332	27.7	16.3
6114	Business schools, & computer & management training ..	2	D	D	D	D	a	D	D
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61143	Professional & management development training	1	D	D	D	D	a	D	D
611430	Professional & management development training ..	1	D	D	D	D	a	D	D
6115	Technical & trade schools	18	8 520	7 319	2 343	549	130	27.4	14.1
61151	Technical & trade schools	18	8 520	7 319	2 343	549	130	27.4	14.1
611513	Apprenticeship training	16	D	D	D	D	c	D	D
611519	Other trade & technical schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	D	c	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	a	D	D
61171	Educational support services	4	D	D	D	D	a	D	D
611710	Educational support services	4	D	D	D	D	a	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAS VEGAS, NV—AZ MSA								
61	Educational services	151	83 003	21 410	4 824	1 055	14.6	4.8
611	Educational services	151	83 003	21 410	4 824	1 055	14.6	4.8
6114	Business schools, & computer & management training	42	52 989	11 862	2 762	428	7.8	3.9
61141	Business & secretarial schools	3	D	D	D	b	D	D
611410	Business & secretarial schools	3	D	D	D	b	D	D
61142	Computer training	16	D	D	D	c	D	D
611420	Computer training	16	D	D	D	c	D	D
61143	Professional & management development training	23	39 155	7 098	1 554	168	6.8	1.8
611430	Professional & management development training	23	39 155	7 098	1 554	168	6.8	1.8
6115	Technical & trade schools	34	13 912	4 691	1 041	223	16.1	4.5
61151	Technical & trade schools	34	13 912	4 691	1 041	223	16.1	4.5
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	22	D	D	D	c	D	D
6116	Other schools & instruction	65	14 531	4 354	959	386	30.7	8.5
61161	Fine arts schools	22	4 801	1 357	325	182	12.8	6.6
611610	Fine arts schools	22	4 801	1 357	325	182	12.8	6.6
6116101	Dance schools (including children's & professionals')	20	D	D	D	c	D	D
61162	Sports & recreation instruction	23	3 251	964	220	130	65.4	13.2
611620	Sports & recreation instruction	23	3 251	964	220	130	65.4	13.2
61169	All other schools & instruction	19	D	D	D	b	D	D
611691	Exam preparation & tutoring	9	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
RENO, NV MSA								
61	Educational services	56	21 104	5 935	1 412	292	27.3	17.0
611	Educational services	56	21 104	5 935	1 412	292	27.3	17.0
6114	Business schools, & computer & management training	13	11 625	2 724	551	51	27.0	12.3
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	b	D	D
611430	Professional & management development training	7	D	D	D	b	D	D
6115	Technical & trade schools	9	1 478	525	130	36	22.3	—
61151	Technical & trade schools	9	1 478	525	130	36	22.3	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	29	7 246	2 399	668	191	21.3	30.0
61162	Sports & recreation instruction	11	2 145	721	175	84	24.5	25.4
611620	Sports & recreation instruction	11	2 145	721	175	84	24.5	25.4
61169	All other schools & instruction	10	4 064	1 227	283	54	10.4	30.4
AREA OUTSIDE NEVADA METROPOLITAN AREAS								
61	Educational services	33	D	D	D	b	D	D
611	Educational services	33	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	19	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LAS VEGAS, NV—AZ MSA									
61	Educational services	16	10 139	8 716	2 837	627	217	36.0	2.6
611	Educational services	16	10 139	8 716	2 837	627	217	36.0	2.6
6115	Technical & trade schools	10	6 603	5 683	1 840	410	89	35.4	4.0
61151	Technical & trade schools	10	6 603	5 683	1 840	410	89	35.4	4.0
611513	Apprenticeship training	9	D	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	D	c	D	D
RENO, NV MSA									
61	Educational services	18	3 281	2 812	905	254	115	2.2	58.5
611	Educational services	18	3 281	2 812	905	254	115	2.2	58.5
6115	Technical & trade schools	8	1 917	1 636	503	139	41	—	48.9
61151	Technical & trade schools	8	1 917	1 636	503	139	41	—	48.9

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
CHURCHILL COUNTY, NV									
61	Educational services	1	D	D	D	a	D	D	
CLARK COUNTY, NV									
61	Educational services	146	81 754	21 076	4 766	1 027	13.3	4.9	
611	Educational services	146	81 754	21 076	4 766	1 027	13.3	4.9	
6114	Business schools, & computer & management training	42	52 989	11 862	2 762	428	7.8	3.9	
61141	Business & secretarial schools	3	D	D	D	b	D	D	
611410	Business & secretarial schools	3	D	D	D	b	D	D	
61142	Computer training	16	D	D	D	c	D	D	
611420	Computer training	16	D	D	D	c	D	D	
61143	Professional & management development training	23	39 155	7 098	1 554	168	6.8	1.8	
611430	Professional & management development training	23	39 155	7 098	1 554	168	6.8	1.8	
6115	Technical & trade schools	33	D	D	D	c	D	D	
61151	Technical & trade schools	33	D	D	D	c	D	D	
611511	Cosmetology & barber schools	4	D	D	D	b	D	D	
611519	Other trade & technical schools	22	D	D	D	c	D	D	
6116	Other schools & instruction	61	D	D	D	e	D	D	
61161	Fine arts schools	20	D	D	D	c	D	D	
611610	Fine arts schools	20	D	D	D	c	D	D	
6116101	Dance schools (including children's & professionals)	18	D	D	D	c	D	D	
61162	Sports & recreation instruction	23	3 251	964	220	130	65.4	13.2	
611620	Sports & recreation instruction	23	3 251	964	220	130	65.4	13.2	
61169	All other schools & instruction	17	D	D	D	b	D	D	
611691	Exam preparation & tutoring	9	D	D	D	b	D	D	
611692	Automobile driving schools	4	D	D	D	b	D	D	
DOUGLAS COUNTY, NV									
61	Educational services	9	2 233	315	53	17	67.0	11.2	
611	Educational services	9	2 233	315	53	17	67.0	11.2	
6115	Technical & trade schools	1	D	D	D	a	D	D	
61151	Technical & trade schools	1	D	D	D	a	D	D	
6116	Other schools & instruction	6	D	D	D	a	D	D	
ELKO COUNTY, NV									
61	Educational services	2	D	D	D	a	D	D	

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NYE COUNTY, NV								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
STOREY COUNTY, NV								
61	Educational services	1	D	D	D	a	D	D
WASHOE COUNTY, NV								
61	Educational services	56	21 104	5 935	1 412	292	27.3	17.0
611	Educational services	56	21 104	5 935	1 412	292	27.3	17.0
6114	Business schools, & computer & management training	13	11 625	2 724	551	51	27.0	12.3
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	b	D	D
611430	Professional & management development training	7	D	D	D	b	D	D
6115	Technical & trade schools	9	1 478	525	130	36	22.3	—
61151	Technical & trade schools	9	1 478	525	130	36	22.3	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	29	7 246	2 399	668	191	21.3	30.0
61162	Sports & recreation instruction	11	2 145	721	175	84	24.5	25.4
611620	Sports & recreation instruction	11	2 145	721	175	84	24.5	25.4
61169	All other schools & instruction	10	4 064	1 227	283	54	10.4	30.4
WHITE PINE COUNTY, NV								
61	Educational services	2	D	D	D	a	D	D
CARSON CITY, NV (IC)								
61	Educational services	18	2 007	670	123	40	27.8	63.7
611	Educational services	18	2 007	670	123	40	27.8	63.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOULDER CITY, NV								
61	Educational services	7	1 360	444	103	57	18.2	—
611	Educational services	7	1 360	444	103	57	18.2	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
CARSON CITY, NV (IC)								
61	Educational services	18	2 007	670	123	40	27.8	63.7
611	Educational services	18	2 007	670	123	40	27.8	63.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
ELKO, NV								
61	Educational services	2	D	D	D	a	D	D
ELY, NV								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HENDERSON, NV								
61	Educational services	14	2 670	494	125	45	58.9	31.3
611	Educational services	14	2 670	494	125	45	58.9	31.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	1 423	263	73	28	74.8	17.1
LAS VEGAS, NV								
61	Educational services	60	47 754	9 040	2 041	385	10.8	2.6
611	Educational services	60	47 754	9 040	2 041	385	10.8	2.6
6114	Business schools, & computer & management training	19	36 852	6 010	1 392	202	9.1	1.6
61142	Computer training	7	4 243	1 608	465	85	29.6	3.3
611420	Computer training	7	4 243	1 608	465	85	29.6	3.3
61143	Professional & management development training	12	32 609	4 402	927	117	6.4	1.4
611430	Professional & management development training	12	32 609	4 402	927	117	6.4	1.4
6115	Technical & trade schools	12	5 790	1 750	396	80	1.5	.4
61151	Technical & trade schools	12	5 790	1 750	396	80	1.5	.4
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	25	4 723	1 190	237	98	28.4	12.4
61161	Fine arts schools	9	2 068	415	97	56	17.3	3.2
611610	Fine arts schools	9	2 068	415	97	56	17.3	3.2
6116101	Dance schools (including children's & professionals')	7	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	a	D	D
NORTH LAS VEGAS, NV								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
RENO, NV								
61	Educational services	34	15 514	4 097	908	169	30.2	14.1
611	Educational services	34	15 514	4 097	908	169	30.2	14.1
6114	Business schools, & computer & management training	8	10 405	2 468	506	40	30.0	6.2
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	17	3 560	1 120	276	98	23.9	43.5
61169	All other schools & instruction	8	D	D	D	b	D	D
SPARKS, NV								
61	Educational services	12	2 524	890	203	76	23.7	21.6
611	Educational services	12	2 524	890	203	76	23.7	21.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61162	Sports & recreation instruction	7	1 792	580	135	54	9.7	30.4
611620	Sports & recreation instruction	7	1 792	580	135	54	9.7	30.4
BALANCE OF CHURCHILL COUNTY, NV								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CLARK COUNTY, NV								
61	Educational services	63	D	D	D	f	D	D
611	Educational services	63	D	D	D	f	D	D
6114	Business schools, & computer & management training	20	D	D	D	c	D	D
61141	Business & secretarial schools	3	D	D	D	b	D	D
611410	Business & secretarial schools	3	D	D	D	b	D	D
61143	Professional & management development training	10	D	D	D	b	D	D
611430	Professional & management development training	10	D	D	D	b	D	D
6115	Technical & trade schools	15	D	D	D	c	D	D
61151	Technical & trade schools	15	D	D	D	c	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
611519	Other trade & technical schools	11	D	D	D	b	D	D
6116	Other schools & instruction	22	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	c	D	D
611610	Fine arts schools	9	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	9	D	D	D	c	D	D
61169	All other schools & instruction	8	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF DOUGLAS COUNTY, NV								
61	Educational services	9	2 233	315	53	17	67.0	11.2
611	Educational services	9	2 233	315	53	17	67.0	11.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	a	D	D
BALANCE OF NYE COUNTY, NV								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF STOREY COUNTY, NV								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WASHOE COUNTY, NV								
61	Educational services	10	3 066	948	301	47	15.9	28.1
611	Educational services	10	3 066	948	301	47	15.9	28.1
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEVADA

West Wendover was incorporated in July 1991, but this change was not submitted to the Census Bureau until May 1992.

Appendix E. Metropolitan Areas

NEVADA

Las Vegas, NV—AZ MSA

Mohave County, AZ

Clark County, NV

Nye County, NV

Reno, NV MSA

Washoe County, NV

New York

1997

Issued August 1999

EC97S61A-NY

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

New York 1997

Issued August 1999

EC97S61A-NY

1997 Economic Census *Educational Services* Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK								
61	Educational services	2 409	1 256 109	432 755	91 632	20 288	25.7	21.9
611	Educational services	2 409	1 256 109	432 755	91 632	20 288	25.7	21.9
6114	Business schools, & computer & management training	374	345 585	128 875	29 986	3 895	17.5	34.7
61141	Business & secretarial schools	44	63 219	24 699	5 736	1 146	19.7	53.8
611410	Business & secretarial schools	44	63 219	24 699	5 736	1 146	19.7	53.8
61142	Computer training	185	185 735	71 084	16 806	1 888	16.2	41.5
611420	Computer training	185	185 735	71 084	16 806	1 888	16.2	41.5
61143	Professional & management development training	145	96 631	33 092	7 444	861	18.5	9.1
611430	Professional & management development training	145	96 631	33 092	7 444	861	18.5	9.1
6115	Technical & trade schools	300	185 518	70 347	16 679	4 315	17.1	7.3
61151	Technical & trade schools	300	185 518	70 347	16 679	4 315	17.1	7.3
611511	Cosmetology & barber schools	93	24 123	8 486	2 148	528	17.8	6.3
611512	Flight training	33	23 524	10 603	2 356	1 636	14.6	13.4
611513	Apprenticeship training	13	4 306	947	224	42	74.4	25.6
611519	Other trade & technical schools	161	133 565	50 311	11 951	2 109	15.6	5.8
6116	Other schools & instruction	1 522	587 636	184 500	35 347	10 514	27.1	21.3
61161	Fine arts schools	516	110 269	35 302	8 107	2 719	34.2	15.1
611610	Fine arts schools	516	110 269	35 302	8 107	2 719	34.2	15.1
6116101	Dance schools (including children's & professionals)	398	73 062	22 442	5 476	2 071	33.3	6.6
6116102	Art, drama, & music schools	118	37 207	12 860	2 631	648	36.0	31.7
61162	Sports & recreation instruction	423	125 128	34 636	6 523	2 479	49.3	12.6
611620	Sports & recreation instruction	423	125 128	34 636	6 523	2 479	49.3	12.6
61163	Language schools	48	57 194	16 622	3 615	1 177	9.4	3.2
611630	Language schools	48	57 194	16 622	3 615	1 177	9.4	3.2
61169	All other schools & instruction	535	295 045	97 940	17 102	4 139	18.5	30.8
611691	Exam preparation & tutoring	167	104 184	47 447	5 728	1 948	17.4	8.8
611692	Automobile driving schools	195	30 518	9 574	1 964	795	63.7	22.8
611699	All other miscellaneous schools & instruction	173	160 343	40 919	9 410	1 396	10.6	46.6
6117	Educational support services	213	137 370	49 033	9 620	1 564	51.9	12.3
61171	Educational support services	213	137 370	49 033	9 620	1 564	51.9	12.3
611710	Educational support services	213	137 370	49 033	9 620	1 564	51.9	12.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK									
61	Educational services	645	991 303	950 759	194 230	46 426	8 589	5.1	6.7
611	Educational services	645	991 303	950 759	194 230	46 426	8 589	5.1	6.7
6114	Business schools, & computer & management training ..	43	212 255	204 867	27 273	6 453	913	.9	1.8
61141	Business & secretarial schools	12	D	D	D	D	e	D	D
611410	Business & secretarial schools	12	D	D	D	D	e	D	D
61142	Computer training	3	D	D	D	D	a	D	D
611420	Computer training	3	D	D	D	D	a	D	D
61143	Professional & management development training	28	198 360	191 987	21 023	5 053	649	.8	1.8
611430	Professional & management development training ..	28	198 360	191 987	21 023	5 053	649	.8	1.8
6115	Technical & trade schools	94	51 596	47 206	19 611	4 704	1 031	23.1	14.7
61151	Technical & trade schools	94	51 596	47 206	19 611	4 704	1 031	23.1	14.7
611512	Flight training	3	D	D	D	D	e	D	D
611513	Apprenticeship training	59	D	D	D	D	e	D	D
611519	Other trade & technical schools	32	25 707	22 678	9 779	2 264	275	13.6	6.4
6116	Other schools & instruction	431	249 495	242 541	94 326	22 133	5 078	11.5	10.5
61161	Fine arts schools	118	61 606	58 497	26 908	6 452	1 993	13.1	7.8
611610	Fine arts schools	118	61 606	58 497	26 908	6 452	1 993	13.1	7.8
6116101	Dance schools (including children's & professionals)	31	6 350	6 158	2 314	536	221	20.9	7.3
6116102	Art, drama, & music schools	87	55 256	52 339	24 594	5 916	1 772	12.2	7.9
61162	Sports & recreation instruction	61	18 205	17 555	5 931	1 147	380	33.9	11.3
611620	Sports & recreation instruction	61	18 205	17 555	5 931	1 147	380	33.9	11.3
61163	Language schools	26	18 198	18 285	10 034	2 269	435	7.2	6.3
611630	Language schools	26	18 198	18 285	10 034	2 269	435	7.2	6.3
61169	All other schools & instruction	226	151 486	148 204	51 453	12 265	2 270	8.7	12.1
611691	Exam preparation & tutoring	43	6 979	6 540	2 866	635	239	15.2	53.2
611692	Automobile driving schools	7	1 426	1 386	305	45	23	16.3	23.7
611699	All other miscellaneous schools & instruction	176	143 081	140 278	48 282	11 585	2 008	8.3	9.9

See footnotes at end of table.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997—
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	NEW YORK—Con.								
	Educational services—Con.								
611	Educational services—Con.								
6117	Educational support services	77	477 957	456 145	53 020	13 136	1 567	1.8	6.1
61171	Educational support services	77	477 957	456 145	53 020	13 136	1 567	1.8	6.1
611710	Educational support services	77	477 957	456 145	53 020	13 136	1 567	1.8	6.1

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	ALBANY—SCHENECTADY—TROY, NY MSA							
	Educational services	118	30 100	10 240	2 297	737	38.6	16.5
611	Educational services	118	30 100	10 240	2 297	737	38.6	16.5
6114	Business schools, & computer & management training	20	6 437	2 729	693	110	42.2	.3
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
6115	Technical & trade schools	18	4 844	1 662	322	78	49.3	3.4
61151	Technical & trade schools	18	4 844	1 662	322	78	49.3	3.4
611511	Cosmetology & barber schools	4	926	452	110	28	9.2	—
6116	Other schools & instruction	67	11 559	3 280	860	418	50.8	14.1
61161	Fine arts schools	22	3 270	1 000	256	114	62.4	7.8
611610	Fine arts schools	22	3 270	1 000	256	114	62.4	7.8
6116101	Dance schools (including children's & professionals')	18	2 659	645	169	64	56.1	9.6
61162	Sports & recreation instruction	27	5 584	1 381	417	198	49.6	17.6
611620	Sports & recreation instruction	27	5 584	1 381	417	198	49.6	17.6
61169	All other schools & instruction	16	D	D	D	b	D	D
611692	Automobile driving schools	8	D	D	D	b	D	D
6117	Educational support services	13	7 260	2 569	422	131	9.0	43.3
61171	Educational support services	13	7 260	2 569	422	131	9.0	43.3
611710	Educational support services	13	7 260	2 569	422	131	9.0	43.3
61	BINGHAMTON, NY MSA							
	Educational services	24	4 065	1 364	344	126	58.2	1.6
611	Educational services	24	4 065	1 364	344	126	58.2	1.6
6116	Other schools & instruction	19	2 325	557	140	77	84.8	.5
61161	Fine arts schools	10	910	213	63	34	100.0	—
611610	Fine arts schools	10	910	213	63	34	100.0	—
6116101	Dance schools (including children's & professionals')	9	D	D	D	b	D	D
61169	All other schools & instruction	5	1 053	274	61	39	67.5	—
61	BUFFALO—NIAGARA FALLS, NY MSA							
	Educational services	121	42 477	14 951	3 391	1 104	31.3	37.1
611	Educational services	121	42 477	14 951	3 391	1 104	31.3	37.1
6114	Business schools, & computer & management training	18	15 015	6 418	1 468	212	13.0	72.9
61142	Computer training	11	13 521	5 694	1 313	178	8.4	80.4
611420	Computer training	11	13 521	5 694	1 313	178	8.4	80.4
6115	Technical & trade schools	15	6 986	3 178	758	309	19.8	—
61151	Technical & trade schools	15	6 986	3 178	758	309	19.8	—
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	9	D	D	D	e	D	D
6116	Other schools & instruction	80	19 062	4 990	1 090	563	46.0	24.1
61161	Fine arts schools	33	3 624	899	246	134	55.5	11.4
611610	Fine arts schools	33	3 624	899	246	134	55.5	11.4
6116101	Dance schools (including children's & professionals')	30	3 000	716	199	116	54.4	5.5
61162	Sports & recreation instruction	22	10 033	2 244	436	189	50.9	38.8
611620	Sports & recreation instruction	22	10 033	2 244	436	189	50.9	38.8
61169	All other schools & instruction	25	5 405	1 847	408	240	30.5	5.2
611691	Exam preparation & tutoring	8	2 136	725	155	142	15.0	—
611692	Automobile driving schools	9	1 351	495	96	45	79.3	20.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ELMIRA, NY MSA								
61	Educational services	7	1 988	885	190	53	99.3	.7
611	Educational services	7	1 988	885	190	53	99.3	.7
GLENS FALLS, NY MSA								
61	Educational services	11	1 342	432	48	26	47.3	23.5
611	Educational services	11	1 342	432	48	26	47.3	23.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	a	D	D
JAMESTOWN, NY MSA								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA								
61	Educational services	3 372	D	D	D	k	D	D
611	Educational services	3 372	D	D	D	k	D	D
6114	Business schools, & computer & management training	576	530 466	197 812	45 975	5 875	18.1	22.4
61141	Business & secretarial schools	63	86 063	34 897	7 500	1 565	24.8	53.5
611410	Business & secretarial schools	63	86 063	34 897	7 500	1 565	24.8	53.5
61142	Computer training	299	299 845	116 406	27 769	3 281	16.5	20.4
611420	Computer training	299	299 845	116 406	27 769	3 281	16.5	20.4
61143	Professional & management development training	214	144 558	46 509	10 706	1 029	17.5	8.2
611430	Professional & management development training	214	144 558	46 509	10 706	1 029	17.5	8.2
6115	Technical & trade schools	419	D	D	D	i	D	D
61151	Technical & trade schools	419	D	D	D	i	D	D
611511	Cosmetology & barber schools	136	41 059	14 483	3 497	824	18.9	4.1
611512	Flight training	48	58 589	18 608	3 479	1 940	19.2	16.6
611513	Apprenticeship training	19	D	D	D	b	D	D
611519	Other trade & technical schools	216	205 823	74 108	17 270	2 573	14.1	5.7
6116	Other schools & instruction	2 066	D	D	D	j	D	D
61161	Fine arts schools	721	150 518	48 618	11 381	3 796	32.8	12.3
611610	Fine arts schools	721	150 518	48 618	11 381	3 796	32.8	12.3
6116101	Dance schools (including children's & professionals)	572	104 031	32 098	7 921	2 953	31.5	5.6
6116102	Art, drama, & music schools	149	46 487	16 520	3 460	843	35.8	27.2
61162	Sports & recreation instruction	554	D	D	D	h	D	D
611620	Sports & recreation instruction	554	D	D	D	h	D	D
61163	Language schools	83	115 811	28 401	6 542	1 659	7.6	2.0
611630	Language schools	83	115 811	28 401	6 542	1 659	7.6	2.0
61169	All other schools & instruction	708	444 626	154 034	28 905	6 340	17.2	23.9
611691	Exam preparation & tutoring	250	176 029	71 056	11 080	3 120	17.5	7.9
611692	Automobile driving schools	227	43 094	14 984	3 231	1 112	55.0	35.1
611699	All other miscellaneous schools & instruction	231	225 503	67 994	14 594	2 108	9.7	34.2
6117	Educational support services	311	D	D	D	g	D	D
61171	Educational support services	311	D	D	D	g	D	D
611710	Educational support services	311	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Bergen—Passaic, NJ PMSA								
61	Educational services	277	142 450	43 673	9 189	1 691	23.6	15.4
611	Educational services	277	142 450	43 673	9 189	1 691	23.6	15.4
6114	Business schools, & computer & management training	53	52 809	16 404	3 532	468	20.0	32.9
61141	Business & secretarial schools	4	4 487	1 920	314	84	28.7	47.8
611410	Business & secretarial schools	4	4 487	1 920	314	84	28.7	47.8
61142	Computer training	33	31 825	9 733	2 163	298	24.2	44.8
611420	Computer training	33	31 825	9 733	2 163	298	24.2	44.8
61143	Professional & management development training	16	16 497	4 751	1 055	86	9.7	5.8
611430	Professional & management development training	16	16 497	4 751	1 055	86	9.7	5.8
6115	Technical & trade schools	27	36 440	10 019	1 687	337	3.9	1.2
61151	Technical & trade schools	27	36 440	10 019	1 687	337	3.9	1.2
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611512	Flight training	3	D	D	D	c	D	D
611519	Other trade & technical schools	13	16 053	5 579	1 307	151	6.0	.2
6116	Other schools & instruction	173	40 170	12 680	2 945	797	31.3	7.1
61161	Fine arts schools	67	10 266	3 236	707	238	35.7	4.9
611610	Fine arts schools	67	10 266	3 236	707	238	35.7	4.9
6116101	Dance schools (including children's & professionals)	55	8 370	2 677	645	209	36.7	2.1
6116102	Art, drama, & music schools	12	1 896	559	62	29	31.5	17.2
61162	Sports & recreation instruction	47	D	D	D	c	D	D
611620	Sports & recreation instruction	47	D	D	D	c	D	D
61163	Language schools	8	6 524	1 953	581	130	5.6	—
611630	Language schools	8	6 524	1 953	581	130	5.6	—
61169	All other schools & instruction	51	D	D	D	e	D	D
611691	Exam preparation & tutoring	24	6 528	1 597	445	164	41.8	22.3
611699	All other miscellaneous schools & instruction	17	D	D	D	c	D	D
6117	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
61171	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
611710	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
Bridgeport, CT PMSA								
61	Educational services	73	27 669	13 144	2 666	485	25.6	12.3
611	Educational services	73	27 669	13 144	2 666	485	25.6	12.3
6114	Business schools, & computer & management training	12	11 432	5 971	1 339	194	11.8	17.5
61142	Computer training	7	7 967	4 307	1 019	138	1.4	25.0
611420	Computer training	7	7 967	4 307	1 019	138	1.4	25.0
6115	Technical & trade schools	14	D	D	D	b	D	D
61151	Technical & trade schools	14	D	D	D	b	D	D
611511	Cosmetology & barber schools	6	D	D	D	a	D	D
6116	Other schools & instruction	44	12 528	5 967	1 098	230	33.2	2.4
61161	Fine arts schools	18	2 691	801	192	94	51.1	2.7
611610	Fine arts schools	18	2 691	801	192	94	51.1	2.7
6116101	Dance schools (including children's & professionals)	16	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	16	D	D	D	b	D	D
Danbury, CT PMSA								
61	Educational services	38	19 939	4 456	872	262	38.7	3.2
611	Educational services	38	19 939	4 456	872	262	38.7	3.2
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	20	12 606	2 902	651	195	7.8	4.0
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Dutchess County, NY PMSA								
61	Educational services	38	D	D	D	c	D	D
611	Educational services	38	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	27	D	D	D	c	D	D
61161	Fine arts schools	9	2 062	462	122	62	82.8	—
611610	Fine arts schools	9	2 062	462	122	62	82.8	—
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	a	D	D
611620	Sports & recreation instruction	8	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
Jersey City, NJ PMSA								
61	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
611	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	1 904	906	223	41	44.6	—
6116	Other schools & instruction	34	D	D	D	e	D	D
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611692	Automobile driving schools	9	D	D	D	e	D	D
Middlesex—Somerset—Hunterdon, NJ PMSA								
61	Educational services	236	135 797	50 726	10 279	1 703	15.4	9.1
611	Educational services	236	135 797	50 726	10 279	1 703	15.4	9.1
6114	Business schools, & computer & management training	42	28 797	12 261	2 442	377	14.0	14.4
61142	Computer training	27	19 565	8 909	1 843	263	12.6	3.4
611420	Computer training	27	19 565	8 909	1 843	263	12.6	3.4
61143	Professional & management development training	13	D	D	D	b	D	D
611430	Professional & management development training	13	D	D	D	b	D	D
6115	Technical & trade schools	27	35 223	11 081	2 514	314	5.7	6.8
61151	Technical & trade schools	27	35 223	11 081	2 514	314	5.7	6.8
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	5	D	D	D	b	D	D
611519	Other trade & technical schools	19	28 864	8 797	1 999	225	6.0	.2
6116	Other schools & instruction	149	58 680	21 621	3 888	919	21.4	8.5
61161	Fine arts schools	52	8 071	2 725	715	313	40.9	14.5
611610	Fine arts schools	52	8 071	2 725	715	313	40.9	14.5
6116101	Dance schools (including children's & professionals)	43	6 543	2 067	558	236	39.4	5.6
6116102	Art, drama, & music schools	9	1 528	658	157	77	47.6	52.4
61162	Sports & recreation instruction	44	11 175	3 618	696	196	43.6	16.3
611620	Sports & recreation instruction	44	11 175	3 618	696	196	43.6	16.3
61169	All other schools & instruction	48	D	D	D	e	D	D
611691	Exam preparation & tutoring	20	D	D	D	c	D	D
611692	Automobile driving schools	11	1 296	534	93	31	85.9	—
611699	All other miscellaneous schools & instruction	17	D	D	D	c	D	D
6117	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1
61171	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1
611710	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Monmouth—Ocean, NJ PMSA								
61	Educational services	186	69 183	27 265	5 954	1 584	28.1	5.8
611	Educational services	186	69 183	27 265	5 954	1 584	28.1	5.8
6114	Business schools, & computer & management training	25	17 569	7 403	1 410	235	22.2	1.4
61142	Computer training	11	8 399	4 238	885	169	32.6	2.9
611420	Computer training	11	8 399	4 238	885	169	32.6	2.9
61143	Professional & management development training	11	D	D	D	b	D	D
611430	Professional & management development training	11	D	D	D	b	D	D
6115	Technical & trade schools	17	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	1 228	329	97	28	5.9	3.2
611519	Other trade & technical schools	9	D	D	D	b	D	D
6116	Other schools & instruction	124	36 437	14 360	3 293	1 169	31.2	9.5
61161	Fine arts schools	53	7 270	1 879	492	229	33.9	12.0
611610	Fine arts schools	53	7 270	1 879	492	229	33.9	12.0
6116101	Dance schools (including children's & professionals)	49	6 817	1 715	446	216	32.6	9.8
61162	Sports & recreation instruction	47	12 113	3 484	615	431	43.8	16.9
611620	Sports & recreation instruction	47	12 113	3 484	615	431	43.8	16.9
61169	All other schools & instruction	22	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	9	13 181	7 576	1 871	307	9.2	2.5
6117	Educational support services	20	D	D	D	b	D	D
61171	Educational support services	20	D	D	D	b	D	D
611710	Educational support services	20	D	D	D	b	D	D
Nassau—Suffolk, NY PMSA								
61	Educational services	541	188 004	56 827	12 495	3 930	30.6	10.8
611	Educational services	541	188 004	56 827	12 495	3 930	30.6	10.8
6114	Business schools, & computer & management training	76	41 984	13 882	2 896	730	23.0	34.6
61141	Business & secretarial schools	11	D	D	D	e	D	D
611410	Business & secretarial schools	11	D	D	D	e	D	D
61142	Computer training	39	D	D	D	e	D	D
611420	Computer training	39	D	D	D	e	D	D
61143	Professional & management development training	26	8 436	2 180	579	87	30.9	18.4
611430	Professional & management development training	26	8 436	2 180	579	87	30.9	18.4
6115	Technical & trade schools	51	20 047	6 510	1 665	382	20.8	3.8
61151	Technical & trade schools	51	20 047	6 510	1 665	382	20.8	3.8
611511	Cosmetology & barber schools	17	D	D	D	b	D	D
611512	Flight training	8	3 679	921	227	45	40.4	—
611519	Other trade & technical schools	25	13 158	4 252	1 111	254	15.9	3.6
6116	Other schools & instruction	371	95 996	27 416	6 211	2 587	41.4	4.4
61161	Fine arts schools	143	24 582	6 728	1 749	664	42.2	4.9
611610	Fine arts schools	143	24 582	6 728	1 749	664	42.2	4.9
6116101	Dance schools (including children's & professionals)	126	D	D	D	f	D	D
6116102	Art, drama, & music schools	17	D	D	D	b	D	D
61162	Sports & recreation instruction	122	32 462	8 824	1 554	896	47.1	5.1
611620	Sports & recreation instruction	122	32 462	8 824	1 554	896	47.1	5.1
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	102	D	D	D	f	D	D
611691	Exam preparation & tutoring	50	17 320	6 017	1 485	664	28.6	4.1
611692	Automobile driving schools	24	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	28	11 622	3 504	889	129	55.5	1.5
6117	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5
61171	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5
611710	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	New Haven—Meriden, CT PMSA							
61	Educational services	80	30 001	10 894	2 607	519	13.2	18.5
611	Educational services	80	30 001	10 894	2 607	519	13.2	18.5
6114	Business schools, & computer & management training	16	7 406	3 188	811	126	5.9	12.9
6115	Technical & trade schools	13	D	D	D	b	D	D
61151	Technical & trade schools	13	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	1 134	343	62	26	16.3	—
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	43	D	D	D	c	D	D
61161	Fine arts schools	19	D	D	D	b	D	D
611610	Fine arts schools	19	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	17	D	D	D	b	D	D
61162	Sports & recreation instruction	10	4 071	1 090	266	54	12.0	—
611620	Sports & recreation instruction	10	4 071	1 090	266	54	12.0	—
61169	All other schools & instruction	14	D	D	D	b	D	D
6117	Educational support services	8	D	D	D	c	D	D
61171	Educational support services	8	D	D	D	c	D	D
611710	Educational support services	8	D	D	D	c	D	D
	New York, NY PMSA							
61	Educational services	1 218	843 883	301 266	61 952	12 050	22.6	22.5
611	Educational services	1 218	843 883	301 266	61 952	12 050	22.6	22.5
6114	Business schools, & computer & management training	205	198 387	76 984	18 045	2 043	16.2	27.7
61141	Business & secretarial schools	20	33 676	13 373	3 027	544	11.7	64.5
611410	Business & secretarial schools	20	33 676	13 373	3 027	544	11.7	64.5
61142	Computer training	102	108 788	44 747	10 882	1 086	17.5	24.1
611420	Computer training	102	108 788	44 747	10 882	1 086	17.5	24.1
61143	Professional & management development training	83	55 923	18 864	4 136	413	16.1	12.4
611430	Professional & management development training	83	55 923	18 864	4 136	413	16.1	12.4
6115	Technical & trade schools	163	137 208	53 330	12 600	3 262	14.9	8.6
61151	Technical & trade schools	163	137 208	53 330	12 600	3 262	14.9	8.6
611511	Cosmetology & barber schools	56	D	D	D	e	D	D
611512	Flight training	10	D	D	D	g	D	D
611513	Apprenticeship training	10	D	D	D	b	D	D
611519	Other trade & technical schools	87	101 436	39 058	9 300	1 398	13.2	6.8
6116	Other schools & instruction	735	416 759	136 876	24 591	5 647	18.8	26.6
61161	Fine arts schools	223	67 652	23 863	5 118	1 370	24.5	20.8
611610	Fine arts schools	223	67 652	23 863	5 118	1 370	24.5	20.8
6116101	Dance schools (including children's & professionals')	143	38 729	13 786	3 194	949	18.4	7.7
6116102	Art, drama, & music schools	80	28 923	10 077	1 924	421	32.8	38.2
61162	Sports & recreation instruction	146	55 546	16 967	3 132	750	42.6	13.7
611620	Sports & recreation instruction	146	55 546	16 967	3 132	750	42.6	13.7
61163	Language schools	40	50 692	15 426	3 327	1 058	10.6	3.3
611630	Language schools	40	50 692	15 426	3 327	1 058	10.6	3.3
61169	All other schools & instruction	326	242 869	80 620	13 014	2 469	13.5	36.0
611691	Exam preparation & tutoring	88	80 095	39 179	3 760	897	14.3	10.0
611692	Automobile driving schools	128	20 908	6 369	1 290	467	62.3	27.8
611699	All other miscellaneous schools & instruction	110	141 866	35 072	7 964	1 105	5.8	51.9
6117	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
61171	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
611710	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Newark, NJ PMSA								
61	Educational services	374	239 774	76 391	17 723	3 117	26.3	8.9
611	Educational services	374	239 774	76 391	17 723	3 117	26.3	8.9
6114	Business schools, & computer & management training	74	102 664	29 140	7 128	929	22.7	10.8
61141	Business & secretarial schools	10	17 539	7 414	1 608	348	66.6	30.1
611410	Business & secretarial schools	10	17 539	7 414	1 608	348	66.6	30.1
61142	Computer training	39	62 767	15 065	3 709	418	13.8	9.0
611420	Computer training	39	62 767	15 065	3 709	418	13.8	9.0
61143	Professional & management development training	25	22 358	6 661	1 811	163	13.3	.9
611430	Professional & management development training	25	22 358	6 661	1 811	163	13.3	.9
6115	Technical & trade schools	53	40 566	13 661	2 987	484	28.9	7.3
61151	Technical & trade schools	53	40 566	13 661	2 987	484	28.9	7.3
611511	Cosmetology & barber schools	15	D	D	D	b	D	D
611512	Flight training	10	D	D	D	b	D	D
611519	Other trade & technical schools	28	28 448	10 874	2 266	316	10.7	8.6
6116	Other schools & instruction	205	87 039	29 129	6 696	1 578	26.3	5.2
61161	Fine arts schools	84	17 724	6 055	1 542	512	32.3	1.7
611610	Fine arts schools	84	17 724	6 055	1 542	512	32.3	1.7
6116101	Dance schools (including children's & professionals)	72	11 976	3 478	915	378	31.9	2.5
6116102	Art, drama, & music schools	12	5 748	2 577	627	134	33.2	—
61162	Sports & recreation instruction	52	14 841	4 524	875	251	69.1	4.5
611620	Sports & recreation instruction	52	14 841	4 524	875	251	69.1	4.5
61163	Language schools	9	D	D	D	b	D	D
611630	Language schools	9	D	D	D	b	D	D
61169	All other schools & instruction	60	D	D	D	f	D	D
611691	Exam preparation & tutoring	25	45 410	15 165	3 552	608	7.8	3.5
611692	Automobile driving schools	13	2 693	934	192	58	81.4	1.0
611699	All other miscellaneous schools & instruction	22	D	D	D	b	D	D
6117	Educational support services	42	9 505	4 461	912	126	53.3	28.0
61171	Educational support services	42	9 505	4 461	912	126	53.3	28.0
611710	Educational support services	42	9 505	4 461	912	126	53.3	28.0
Newburgh, NY—PA PMSA								
61	Educational services	38	6 212	1 678	322	127	51.0	17.4
611	Educational services	38	6 212	1 678	322	127	51.0	17.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	27	D	D	D	b	D	D
61162	Sports & recreation instruction	14	2 883	525	76	38	51.1	25.8
611620	Sports & recreation instruction	14	2 883	525	76	38	51.1	25.8
Stamford—Norwalk, CT PMSA								
61	Educational services	123	155 493	46 964	11 325	1 363	8.6	4.9
611	Educational services	123	155 493	46 964	11 325	1 363	8.6	4.9
6114	Business schools, & computer & management training	32	45 936	25 469	6 783	615	5.2	9.0
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
61142	Computer training	11	27 449	17 285	4 698	440	3.3	—
611420	Computer training	11	27 449	17 285	4 698	440	3.3	—
61143	Professional & management development training	17	D	D	D	c	D	D
611430	Professional & management development training	17	D	D	D	c	D	D
6115	Technical & trade schools	15	D	D	D	c	D	D
61151	Technical & trade schools	15	D	D	D	c	D	D
611511	Cosmetology & barber schools	7	D	D	D	c	D	D
6116	Other schools & instruction	59	21 393	7 469	1 601	400	29.2	10.1
61161	Fine arts schools	14	3 500	1 023	296	92	27.5	5.9
611610	Fine arts schools	14	3 500	1 023	296	92	27.5	5.9
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61162	Sports & recreation instruction	20	7 795	3 356	665	144	29.4	13.9
611620	Sports & recreation instruction	20	7 795	3 356	665	144	29.4	13.9
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	20	D	D	D	c	D	D
611691	Exam preparation & tutoring	11	5 736	1 610	324	68	32.7	13.9
6117	Educational support services	17	D	D	D	c	D	D
61171	Educational support services	17	D	D	D	c	D	D
611710	Educational support services	17	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Trenton, NJ PMSA								
61	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
611	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
6114	Business schools, & computer & management training	11	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	6	D	D	D	a	D	D
611430	Professional & management development training	6	D	D	D	a	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	42	58 671	12 470	2 652	559	6.7	.1
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	15	D	D	D	b	D	D
611620	Sports & recreation instruction	15	D	D	D	b	D	D
61163	Language schools	4	D	D	D	c	D	D
611630	Language schools	4	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	e	D	D
611691	Exam preparation & tutoring	9	D	D	D	e	D	D
6117	Educational support services	16	D	D	D	b	D	D
61171	Educational support services	16	D	D	D	b	D	D
611710	Educational support services	16	D	D	D	b	D	D
Waterbury, CT PMSA								
61	Educational services	20	4 323	1 488	308	114	79.5	2.3
611	Educational services	20	4 323	1 488	308	114	79.5	2.3
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
ROCHESTER, NY MSA								
61	Educational services	108	76 085	25 559	6 102	954	22.6	51.5
611	Educational services	108	76 085	25 559	6 102	954	22.6	51.5
6114	Business schools, & computer & management training	18	53 319	17 299	4 150	345	15.2	70.2
61141	Business & secretarial schools	3	D	D	D	c	D	D
611410	Business & secretarial schools	3	D	D	D	c	D	D
61142	Computer training	7	D	D	D	c	D	D
611420	Computer training	7	D	D	D	c	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	12	5 640	2 600	578	93	8.2	—
61151	Technical & trade schools	12	5 640	2 600	578	93	8.2	—
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	62	13 968	4 359	1 022	481	42.9	12.3
61161	Fine arts schools	26	3 648	887	230	145	41.2	13.5
611610	Fine arts schools	26	3 648	887	230	145	41.2	13.5
6116101	Dance schools (including children's & professionals)	24	D	D	D	c	D	D
61162	Sports & recreation instruction	19	5 503	1 558	359	190	64.3	9.2
611620	Sports & recreation instruction	19	5 503	1 558	359	190	64.3	9.2
61169	All other schools & instruction	16	D	D	D	c	D	D
6117	Educational support services	16	3 158	1 301	352	35	81.7	—
61171	Educational support services	16	3 158	1 301	352	35	81.7	—
611710	Educational support services	16	3 158	1 301	352	35	81.7	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SYRACUSE, NY MSA								
61	Educational services	73	28 411	8 590	1 983	490	27.2	9.3
611	Educational services	73	28 411	8 590	1 983	490	27.2	9.3
6114	Business schools, & computer & management training	10	14 260	4 317	1 027	136	13.1	12.1
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	14	6 506	1 787	436	91	21.1	2.4
61151	Technical & trade schools	14	6 506	1 787	436	91	21.1	2.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	12	D	D	D	b	D	D
6116	Other schools & instruction	45	6 463	2 026	435	251	60.8	11.7
61161	Fine arts schools	18	1 699	420	119	67	72.0	8.5
611610	Fine arts schools	18	1 699	420	119	67	72.0	8.5
6116101	Dance schools (including children's & professionals')	17	D	D	D	b	D	D
61162	Sports & recreation instruction	18	3 297	1 067	194	78	68.5	—
611620	Sports & recreation instruction	18	3 297	1 067	194	78	68.5	—
61169	All other schools & instruction	9	1 467	539	122	106	30.3	41.9
UTICA—ROME, NY MSA								
61	Educational services	17	2 732	649	173	89	80.3	1.4
611	Educational services	17	2 732	649	173	89	80.3	1.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	14	2 266	609	165	83	89.4	—
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
AREA OUTSIDE NEW YORK METROPOLITAN AREAS								
61	Educational services	91	D	D	D	e	D	D
611	Educational services	91	D	D	D	e	D	D
6114	Business schools, & computer & management training	9	D	D	D	c	D	D
6115	Technical & trade schools	10	1 811	545	116	35	44.0	7.6
61151	Technical & trade schools	10	1 811	545	116	35	44.0	7.6
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	60	D	D	D	c	D	D
61161	Fine arts schools	17	1 433	412	101	52	31.2	7.1
611610	Fine arts schools	17	1 433	412	101	52	31.2	7.1
6116101	Dance schools (including children's & professionals')	11	823	170	43	33	51.3	—
61162	Sports & recreation instruction	31	D	D	D	b	D	D
611620	Sports & recreation instruction	31	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALBANY-SCHENECTADY-TROY, NY MSA									
61	Educational services	35	10 344	10 391	3 074	670	214	32.8	33.1
611	Educational services	35	10 344	10 391	3 074	670	214	32.8	33.1
6115	Technical & trade schools	7	D	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	D	b	D	D
6116	Other schools & instruction	21	D	D	D	D	c	D	D
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	D	a	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
BINGHAMTON, NY MSA									
61	Educational services	9	879	932	383	84	69	66.8	22.4
611	Educational services	9	879	932	383	84	69	66.8	22.4
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D
BUFFALO-NIAGARA FALLS, NY MSA									
61	Educational services	35	8 901	7 984	3 083	743	172	40.4	25.2
611	Educational services	35	8 901	7 984	3 083	743	172	40.4	25.2
6115	Technical & trade schools	11	D	D	D	D	b	D	D
61151	Technical & trade schools	11	D	D	D	D	b	D	D
611513	Apprenticeship training	9	D	D	D	D	b	D	D
6116	Other schools & instruction	22	D	D	D	D	c	D	D
61161	Fine arts schools	7	D	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	b	D	D
ELMIRA, NY MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	D	a	D	D
GLENS FALLS, NY MSA									
61	Educational services	3	523	551	123	45	23	D	-
611	Educational services	3	523	551	123	45	23	D	-
JAMESTOWN, NY MSA									
61	Educational services	5	1 842	1 749	931	250	85	19.4	-
611	Educational services	5	1 842	1 749	931	250	85	19.4	-
6116	Other schools & instruction	5	1 842	1 749	931	250	85	19.4	-
61169	All other schools & instruction	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA									
61	Educational services	656	1 296 705	1 188 967	316 023	75 836	11 501	3.6	4.9
611	Educational services	656	1 296 705	1 188 967	316 023	75 836	11 501	3.6	4.9
6114	Business schools, & computer & management training ..	45	D	D	D	D	f	D	D
61141	Business & secretarial schools	12	D	D	D	D	e	D	D
611410	Business & secretarial schools	12	D	D	D	D	e	D	D
61143	Professional & management development training	29	D	D	D	D	e	D	D
611430	Professional & management development training ..	29	D	D	D	D	e	D	D
6115	Technical & trade schools	80	D	D	D	D	g	D	D
61151	Technical & trade schools	80	D	D	D	D	g	D	D
611512	Fight training	4	D	D	D	D	e	D	D
611513	Apprenticeship training	45	D	D	D	D	e	D	D
611519	Other trade & technical schools	31	32 185	28 223	11 486	2 627	558	3.9	7.7
6116	Other schools & instruction	443	D	D	D	D	i	D	D
61161	Fine arts schools	137	64 395	60 976	28 480	7 023	2 269	11.4	10.6
611610	Fine arts schools	137	64 395	60 976	28 480	7 023	2 269	11.4	10.6
6116101	Dance schools (including children's & professionals')	39	9 720	9 375	3 666	935	326	18.8	4.7
6116102	Art, drama, & music schools	98	54 675	51 601	24 814	6 088	1 943	10.1	11.7
61162	Sports & recreation instruction	47	D	D	D	D	e	D	D
611620	Sports & recreation instruction	47	D	D	D	D	e	D	D
61163	Language schools	28	18 351	18 492	10 241	2 339	513	7.5	6.8
611630	Language schools	28	18 351	18 492	10 241	2 339	513	7.5	6.8
61169	All other schools & instruction	231	D	D	D	D	h	D	D
611691	Exam preparation & tutoring	40	D	D	D	D	c	D	D
611692	Automobile driving schools	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	184	D	D	D	D	g	D	D
6117	Educational support services	88	D	D	D	D	h	D	D
61171	Educational support services	88	D	D	D	D	h	D	D
611710	Educational support services	88	D	D	D	D	h	D	D
Bergen—Passaic, NJ PMSA									
61	Educational services	24	16 009	13 761	4 569	1 084	336	8.2	9.4
611	Educational services	24	16 009	13 761	4 569	1 084	336	8.2	9.4
6115	Technical & trade schools	5	D	D	D	D	c	D	D
61151	Technical & trade schools	5	D	D	D	D	c	D	D
611519	Other trade & technical schools	4	D	D	D	D	c	D	D
6116	Other schools & instruction	18	D	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	D	c	D	D
611610	Fine arts schools	9	D	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	D	c	D	D
Bridgeport, CT PMSA									
61	Educational services	9	D	D	D	D	b	D	D
611	Educational services	9	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
Danbury, CT PMSA									
61	Educational services	5	D	D	D	D	b	D	D
611	Educational services	5	D	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	D	a	D	D
Dutchess County, NY PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	D	b	D	D
Jersey City, NJ PMSA									
61	Educational services	6	D	D	D	D	c	D	D
611	Educational services	6	D	D	D	D	c	D	D
6116	Other schools & instruction	6	D	D	D	D	c	D	D
61161	Fine arts schools	2	D	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Middlesex—Somerset—Hunterdon, NJ PMSA									
61	Educational services	28	D	D	D	D	c	D	D
611	Educational services	28	D	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	20	D	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
Monmouth—Ocean, NJ PMSA									
61	Educational services	24	D	D	D	D	c	D	D
611	Educational services	24	D	D	D	D	c	D	D
6115	Technical & trade schools	6	D	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	D	b	D	D
6116	Other schools & instruction	13	D	D	D	D	c	D	D
61162	Sports & recreation instruction	4	D	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	D	b	D	D
Nassau—Suffolk, NY PMSA									
61	Educational services	45	38 519	37 974	17 873	4 426	1 150	16.7	5.4
611	Educational services	45	38 519	37 974	17 873	4 426	1 150	16.7	5.4
6115	Technical & trade schools	7	D	D	D	D	e	D	D
61151	Technical & trade schools	7	D	D	D	D	e	D	D
611512	Flight training	2	D	D	D	D	e	D	D
6116	Other schools & instruction	35	26 024	25 699	12 991	2 961	704	16.5	2.8
61161	Fine arts schools	8	D	D	D	D	c	D	D
611610	Fine arts schools	8	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	c	D	D
61162	Sports & recreation instruction	10	D	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	D	b	D	D
61163	Language schools	2	D	D	D	D	c	D	D
611630	Language schools	2	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	14	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	a	D	D
61171	Educational support services	2	D	D	D	D	a	D	D
611710	Educational support services	2	D	D	D	D	a	D	D
New Haven—Meriden, CT PMSA									
61	Educational services	26	10 833	10 575	5 365	1 174	542	2.8	9.8
611	Educational services	26	10 833	10 575	5 365	1 174	542	2.8	9.8
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	19	D	D	D	D	f	D	D
61161	Fine arts schools	10	3 835	3 878	2 041	483	223	—	12.2
611610	Fine arts schools	10	3 835	3 878	2 041	483	223	—	12.2
6116102	Art, drama, & music schools	10	3 835	3 878	2 041	483	223	—	12.2
61169	All other schools & instruction	7	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
New York, NY PMSA									
61	Educational services	373	689 895	659 942	132 339	31 754	5 136	3.6	6.4
611	Educational services	373	689 895	659 942	132 339	31 754	5 136	3.6	6.4
6114	Business schools, & computer & management training ..	32	D	D	D	D	f	D	D
61141	Business & secretarial schools	10	D	D	D	D	c	D	D
611410	Business & secretarial schools	10	D	D	D	D	c	D	D
61143	Professional & management development training	20	D	D	D	D	e	D	D
611430	Professional & management development training ..	20	D	D	D	D	e	D	D
6115	Technical & trade schools	38	D	D	D	D	e	D	D
61151	Technical & trade schools	38	D	D	D	D	e	D	D
611513	Apprenticeship training	19	D	D	D	D	c	D	D
611519	Other trade & technical schools	18	D	D	D	D	c	D	D
6116	Other schools & instruction	246	167 920	163 759	60 279	14 342	2 957	8.1	11.1
61161	Fine arts schools	79	44 913	42 362	20 521	5 122	1 402	9.7	8.9
611610	Fine arts schools	79	44 913	42 362	20 521	5 122	1 402	9.7	8.9
6116101	Dance schools (including children's & professionals)	23	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	56	D	D	D	D	g	D	D
61162	Sports & recreation instruction	19	D	D	D	D	c	D	D
611620	Sports & recreation instruction	19	D	D	D	D	c	D	D
61163	Language schools	16	D	D	D	D	e	D	D
611630	Language schools	16	D	D	D	D	e	D	D
61169	All other schools & instruction	132	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	20	3 350	3 172	1 387	281	101	5.8	62.4
611692	Automobile driving schools	5	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	107	D	D	D	D	g	D	D
6117	Educational support services	57	D	D	D	D	g	D	D
61171	Educational support services	57	D	D	D	D	g	D	D
611710	Educational support services	57	D	D	D	D	g	D	D
Newark, NJ PMSA									
61	Educational services	50	16 747	15 298	6 932	1 688	620	19.8	27.6
611	Educational services	50	16 747	15 298	6 932	1 688	620	19.8	27.6
6115	Technical & trade schools	6	D	D	D	D	c	D	D
61151	Technical & trade schools	6	D	D	D	D	c	D	D
6116	Other schools & instruction	31	D	D	D	D	e	D	D
61161	Fine arts schools	9	D	D	D	D	c	D	D
611610	Fine arts schools	9	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	c	D	D
Newburgh, NY—PA PMSA									
61	Educational services	10	8 629	8 744	3 933	946	172	—	4.6
611	Educational services	10	8 629	8 744	3 933	946	172	—	4.6
6115	Technical & trade schools	3	D	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	D	c	D	D
61169	All other schools & instruction	5	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	c	D	D
Stamford—Norwalk, CT PMSA									
61	Educational services	14	11 204	10 392	2 479	533	79	36.3	25.8
611	Educational services	14	11 204	10 392	2 479	533	79	36.3	25.8
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	a	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Trenton, NJ PMSA									
61	Educational services	27	D	D	D	D	h	D	D
611	Educational services	27	D	D	D	D	h	D	D
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	17	D	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	b	D	D
6117	Educational support services	6	D	D	D	D	h	D	D
61171	Educational support services	6	D	D	D	D	h	D	D
611710	Educational support services	6	D	D	D	D	h	D	D
Waterbury, CT PMSA									
61	Educational services	5	D	D	D	D	a	D	D
611	Educational services	5	D	D	D	D	a	D	D
ROCHESTER, NY MSA									
61	Educational services	46	23 830	22 055	9 241	2 129	436	16.4	42.5
611	Educational services	46	23 830	22 055	9 241	2 129	436	16.4	42.5
6115	Technical & trade schools	12	D	D	D	D	b	D	D
61151	Technical & trade schools	12	D	D	D	D	b	D	D
6116	Other schools & instruction	30	7 541	6 744	2 832	657	266	32.7	17.8
61161	Fine arts schools	5	919	845	162	46	23	84.3	1.1
611610	Fine arts schools	5	919	845	162	46	23	84.3	1.1
61169	All other schools & instruction	16	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	4 721	4 004	1 971	490	182	20.4	9.6
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
SYRACUSE, NY MSA									
61	Educational services	24	7 949	7 570	2 305	489	207	28.3	20.4
611	Educational services	24	7 949	7 570	2 305	489	207	28.3	20.4
6115	Technical & trade schools	8	D	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	D	c	D	D
61169	All other schools & instruction	6	D	D	D	D	b	D	D
UTICA—ROME, NY MSA									
61	Educational services	5	D	D	D	D	c	D	D
611	Educational services	5	D	D	D	D	c	D	D
6116	Other schools & instruction	3	D	D	D	D	c	D	D
61161	Fine arts schools	2	D	D	D	D	c	D	D
611610	Fine arts schools	2	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	c	D	D
AREA OUTSIDE NEW YORK METROPOLITAN AREAS									
61	Educational services	44	D	D	D	D	f	D	D
611	Educational services	44	D	D	D	D	f	D	D
6114	Business schools, & computer & management training ..	4	D	D	D	D	e	D	D
61143	Professional & management development training	3	D	D	D	D	e	D	D
611430	Professional & management development training ..	3	D	D	D	D	e	D	D
6115	Technical & trade schools	5	D	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	D	b	D	D
6116	Other schools & instruction	32	D	D	D	D	e	D	D
61161	Fine arts schools	8	1 900	1 911	576	83	32	36.8	32.4
611610	Fine arts schools	8	1 900	1 911	576	83	32	36.8	32.4
6116102	Art, drama, & music schools	7	D	D	D	D	b	D	D
61162	Sports & recreation instruction	6	1 472	1 446	420	157	51	59.4	—
611620	Sports & recreation instruction	6	1 472	1 446	420	157	51	59.4	—
61169	All other schools & instruction	17	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	10	D	D	D	D	c	D	D
6117	Educational support services	3	D	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBANY COUNTY, NY								
61	Educational services	59	17 839	5 988	1 443	465	42.0	18.3
611	Educational services	59	17 839	5 988	1 443	465	42.0	18.3
6114	Business schools, & computer & management training	11	3 607	1 471	338	56	51.3	.5
6115	Technical & trade schools	10	2 403	950	229	43	63.9	1.1
61151	Technical & trade schools	10	2 403	950	229	43	63.9	1.1
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	31	7 686	2 124	582	257	49.3	3.8
61161	Fine arts schools	8	2 048	629	154	61	73.5	—
611610	Fine arts schools	8	2 048	629	154	61	73.5	—
6116101	Dance schools (including children's & professionals)	6	D	D	D	a	D	D
61162	Sports & recreation instruction	14	3 565	844	293	126	42.6	6.7
611620	Sports & recreation instruction	14	3 565	844	293	126	42.6	6.7
61169	All other schools & instruction	8	D	D	D	b	D	D
6117	Educational support services	7	4 143	1 443	294	109	7.4	70.9
61171	Educational support services	7	4 143	1 443	294	109	7.4	70.9
611710	Educational support services	7	4 143	1 443	294	109	7.4	70.9
BRONX COUNTY, NY								
61	Educational services	41	20 450	7 438	1 885	295	11.9	9.4
611	Educational services	41	20 450	7 438	1 885	295	11.9	9.4
6115	Technical & trade schools	12	15 114	5 770	1 488	192	4.6	7.3
61151	Technical & trade schools	12	15 114	5 770	1 488	192	4.6	7.3
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	c	D	D
6116	Other schools & instruction	23	3 217	876	210	71	49.9	21.0
61161	Fine arts schools	5	729	140	34	17	23.5	42.5
611610	Fine arts schools	5	729	140	34	17	23.5	42.5
61169	All other schools & instruction	12	D	D	D	b	D	D
BROOME COUNTY, NY								
61	Educational services	23	D	D	D	c	D	D
611	Educational services	23	D	D	D	c	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
61161	Fine arts schools	9	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61169	All other schools & instruction	5	1 053	274	61	39	67.5	—
CATTARAUGUS COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CAYUGA COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
CHAUTAUQUA COUNTY, NY								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
CHEMUNG COUNTY, NY								
61	Educational services	7	1 988	885	190	53	99.3	.7
611	Educational services	7	1 988	885	190	53	99.3	.7
CHENANGO COUNTY, NY								
61	Educational services	8	587	78	14	17	55.2	—
611	Educational services	8	587	78	14	17	55.2	—
CLINTON COUNTY, NY								
61	Educational services	3	422	69	17	8	100.0	—
611	Educational services	3	422	69	17	8	100.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBIA COUNTY, NY								
61	Educational services	11	801	205	42	20	41.2	8.0
611	Educational services	11	801	205	42	20	41.2	8.0
CORTLAND COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
DELAWARE COUNTY, NY								
61	Educational services	3	D	D	D	c	D	D
611	Educational services	3	D	D	D	c	D	D
DUTCHESS COUNTY, NY								
61	Educational services	38	D	D	D	c	D	D
611	Educational services	38	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	27	D	D	D	c	D	D
61161	Fine arts schools	9	2 062	462	122	62	82.8	—
611610	Fine arts schools	9	2 062	462	122	62	82.8	—
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	a	D	D
611620	Sports & recreation instruction	8	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
ERIE COUNTY, NY								
61	Educational services	101	39 979	14 118	3 192	1 001	29.3	39.4
611	Educational services	101	39 979	14 118	3 192	1 001	29.3	39.4
6114	Business schools, & computer & management training	14	D	D	D	c	D	D
61142	Computer training	8	D	D	D	c	D	D
611420	Computer training	8	D	D	D	c	D	D
6115	Technical & trade schools	13	D	D	D	e	D	D
61151	Technical & trade schools	13	D	D	D	e	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	9	D	D	D	e	D	D
6116	Other schools & instruction	66	17 414	4 511	971	483	43.0	26.2
61161	Fine arts schools	26	3 014	786	211	116	51.5	13.1
611610	Fine arts schools	26	3 014	786	211	116	51.5	13.1
6116101	Dance schools (including children's & professionals')	24	D	D	D	c	D	D
61162	Sports & recreation instruction	18	9 333	2 004	378	149	47.2	41.7
611620	Sports & recreation instruction	18	9 333	2 004	378	149	47.2	41.7
61169	All other schools & instruction	22	5 067	1 721	382	218	30.2	5.5
611691	Exam preparation & tutoring	7	D	D	D	c	D	D
611692	Automobile driving schools	8	D	D	D	b	D	D
ESSEX COUNTY, NY								
61	Educational services	5	946	204	26	15	100.0	—
611	Educational services	5	946	204	26	15	100.0	—
6116	Other schools & instruction	4	D	D	D	a	D	D
FRANKLIN COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
GENESEE COUNTY, NY								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
GREENE COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
HERKIMER COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSON COUNTY, NY								
61	Educational services	3	229	49	12	9	D	—
611	Educational services	3	229	49	12	9	D	—
KINGS COUNTY, NY								
61	Educational services	147	34 762	13 113	3 069	835	40.6	14.2
611	Educational services	147	34 762	13 113	3 069	835	40.6	14.2
6114	Business schools, & computer & management training	17	4 111	1 492	334	65	53.6	10.9
6115	Technical & trade schools	23	9 539	4 034	882	207	34.4	3.8
61151	Technical & trade schools	23	9 539	4 034	882	207	34.4	3.8
611511	Cosmetology & barber schools	13	D	D	D	b	D	D
611519	Other trade & technical schools	8	6 520	2 978	623	130	38.6	.2
6116	Other schools & instruction	99	16 249	5 195	1 238	383	42.2	25.4
61161	Fine arts schools	20	2 483	905	251	85	42.6	17.3
611610	Fine arts schools	20	2 483	905	251	85	42.6	17.3
6116101	Dance schools (including children's & professionals')	14	D	D	D	b	D	D
61162	Sports & recreation instruction	14	1 915	623	172	48	66.4	25.3
611620	Sports & recreation instruction	14	1 915	623	172	48	66.4	25.3
61169	All other schools & instruction	63	D	D	D	c	D	D
611691	Exam preparation & tutoring	12	D	D	D	b	D	D
611692	Automobile driving schools	38	D	D	D	c	D	D
6117	Educational support services	8	4 863	2 392	615	180	36.1	—
61171	Educational support services	8	4 863	2 392	615	180	36.1	—
611710	Educational support services	8	4 863	2 392	615	180	36.1	—
LIVINGSTON COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MADISON COUNTY, NY								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
MONROE COUNTY, NY								
61	Educational services	96	73 559	24 798	5 929	882	21.6	53.1
611	Educational services	96	73 559	24 798	5 929	882	21.6	53.1
6114	Business schools, & computer & management training	18	53 319	17 299	4 150	345	15.2	70.2
61141	Business & secretarial schools	3	D	D	D	c	D	D
611410	Business & secretarial schools	3	D	D	D	c	D	D
61142	Computer training	7	D	D	D	c	D	D
611420	Computer training	7	D	D	D	c	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	8	4 759	2 295	480	73	5.9	—
61151	Technical & trade schools	8	4 759	2 295	480	73	5.9	—
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	54	12 323	3 903	947	429	39.7	13.3
61161	Fine arts schools	25	D	D	D	c	D	D
611610	Fine arts schools	25	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	23	D	D	D	c	D	D
61162	Sports & recreation instruction	14	D	D	D	c	D	D
611620	Sports & recreation instruction	14	D	D	D	c	D	D
61169	All other schools & instruction	14	D	D	D	c	D	D
6117	Educational support services	16	3 158	1 301	352	35	81.7	—
61171	Educational support services	16	3 158	1 301	352	35	81.7	—
611710	Educational support services	16	3 158	1 301	352	35	81.7	—
MONTGOMERY COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NASSAU COUNTY, NY								
61	Educational services	282	100 397	30 434	6 799	1 941	34.1	5.2
611	Educational services	282	100 397	30 434	6 799	1 941	34.1	5.2
6114	Business schools, & computer & management training	43	21 870	7 479	1 707	425	29.2	13.2
61141	Business & secretarial schools	7	D	D	D	c	D	D
611410	Business & secretarial schools	7	D	D	D	D	D	D
61142	Computer training	21	D	D	D	e	D	D
611420	Computer training	21	D	D	D	e	D	D
61143	Professional & management development training	15	6 477	1 831	512	63	16.1	17.9
611430	Professional & management development training	15	6 477	1 831	512	63	16.1	17.9
6115	Technical & trade schools	19	6 621	1 878	429	109	37.3	3.4
61151	Technical & trade schools	19	6 621	1 878	429	109	37.3	3.4
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
611519	Other trade & technical schools	10	4 509	1 185	271	69	29.2	1.2
6116	Other schools & instruction	195	58 045	16 230	3 920	1 321	40.9	3.3
61161	Fine arts schools	70	12 706	3 593	950	318	39.5	1.7
611610	Fine arts schools	70	12 706	3 593	950	318	39.5	1.7
6116101	Dance schools (including children's & professionals)	60	D	D	D	c	D	D
6116102	Art, drama, & music schools	10	D	D	D	b	D	D
61162	Sports & recreation instruction	62	18 515	4 211	746	281	43.9	6.9
611620	Sports & recreation instruction	62	18 515	4 211	746	281	43.9	6.9
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	60	D	D	D	f	D	D
611691	Exam preparation & tutoring	30	10 731	4 342	1 124	520	37.0	3.7
611692	Automobile driving schools	14	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	16	8 630	2 744	768	84	60.5	.6
6117	Educational support services	25	13 861	4 847	743	86	12.4	1.2
61171	Educational support services	25	13 861	4 847	743	86	12.4	1.2
611710	Educational support services	25	13 861	4 847	743	86	12.4	1.2
NEW YORK COUNTY, NY								
61	Educational services	507	617 777	224 549	45 468	6 863	20.0	24.4
611	Educational services	507	617 777	224 549	45 468	6 863	20.0	24.4
6114	Business schools, & computer & management training	120	156 166	61 093	14 429	1 557	14.9	27.2
61141	Business & secretarial schools	11	26 437	10 487	2 280	398	10.1	79.1
611410	Business & secretarial schools	11	26 437	10 487	2 280	398	10.1	79.1
61142	Computer training	62	86 908	35 974	8 947	870	18.2	20.0
611420	Computer training	62	86 908	35 974	8 947	870	18.2	20.0
61143	Professional & management development training	47	42 821	14 632	3 202	289	11.0	9.9
611430	Professional & management development training	47	42 821	14 632	3 202	289	11.0	9.9
6115	Technical & trade schools	72	81 947	30 163	7 377	1 119	12.3	5.1
61151	Technical & trade schools	72	81 947	30 163	7 377	1 119	12.3	5.1
611511	Cosmetology & barber schools	18	5 929	1 848	487	116	16.6	8.5
611513	Apprenticeship training	5	D	D	D	b	D	D
611519	Other trade & technical schools	48	72 002	27 567	6 732	975	8.3	3.8
6116	Other schools & instruction	256	303 600	104 548	18 062	3 344	13.3	30.5
61161	Fine arts schools	88	44 811	17 257	3 522	786	19.1	18.7
611610	Fine arts schools	88	44 811	17 257	3 522	786	19.1	18.7
6116101	Dance schools (including children's & professionals)	41	22 444	9 137	2 033	524	5.1	5.3
6116102	Art, drama, & music schools	47	22 367	8 120	1 489	262	33.2	32.2
61162	Sports & recreation instruction	43	26 448	8 775	1 532	335	55.2	17.2
611620	Sports & recreation instruction	43	26 448	8 775	1 532	335	55.2	17.2
61163	Language schools	25	43 352	13 136	2 836	821	8.9	2.7
611630	Language schools	25	43 352	13 136	2 836	821	8.9	2.7
61169	All other schools & instruction	100	188 989	65 380	10 172	1 402	7.1	41.4
611691	Exam preparation & tutoring	28	62 531	34 216	2 808	525	7.7	6.5
611692	Automobile driving schools	22	7 588	2 699	485	114	59.1	39.6
611699	All other miscellaneous schools & instruction	50	118 870	28 465	6 879	763	3.4	59.9
6117	Educational support services	59	76 064	28 745	5 600	843	65.8	15.1
61171	Educational support services	59	76 064	28 745	5 600	843	65.8	15.1
611710	Educational support services	59	76 064	28 745	5 600	843	65.8	15.1
NIAGARA COUNTY, NY								
61	Educational services	20	2 498	833	199	103	63.3	1.2
611	Educational services	20	2 498	833	199	103	63.3	1.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	14	1 648	479	119	80	77.4	1.2

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ONEIDA COUNTY, NY								
61	Educational services	16	D	D	D	b	D	D
611	Educational services	16	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
ONONDAGA COUNTY, NY								
61	Educational services	61	16 445	5 427	1 288	410	37.3	15.7
611	Educational services	61	16 445	5 427	1 288	410	37.3	15.7
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
6115	Technical & trade schools	12	D	D	D	b	D	D
61151	Technical & trade schools	12	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	11	D	D	D	b	D	D
6116	Other schools & instruction	39	D	D	D	c	D	D
61161	Fine arts schools	16	D	D	D	b	D	D
611610	Fine arts schools	16	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	16	D	D	D	b	D	D
61162	Sports & recreation instruction	15	D	D	D	b	D	D
611620	Sports & recreation instruction	15	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	c	D	D
ONTARIO COUNTY, NY								
61	Educational services	5	672	181	49	39	59.4	13.1
611	Educational services	5	672	181	49	39	59.4	13.1
ORANGE COUNTY, NY								
61	Educational services	37	D	D	D	c	D	D
611	Educational services	37	D	D	D	c	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	26	D	D	D	b	D	D
61162	Sports & recreation instruction	13	D	D	D	b	D	D
611620	Sports & recreation instruction	13	D	D	D	b	D	D
OSWEGO COUNTY, NY								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
OTSEGO COUNTY, NY								
61	Educational services	3	D	D	D	a	D	D
PUTNAM COUNTY, NY								
61	Educational services	17	3 402	934	155	50	49.4	—
611	Educational services	17	3 402	934	155	50	49.4	—
6116	Other schools & instruction	13	2 535	778	128	42	32.0	—
61162	Sports & recreation instruction	6	2 060	611	96	26	25.0	—
611620	Sports & recreation instruction	6	2 060	611	96	26	25.0	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
QUEENS COUNTY, NY								
61	Educational services	189	53 908	19 059	4 259	2 284	31.6	12.7
611	Educational services	189	53 908	19 059	4 259	2 284	31.6	12.7
6114	Business schools, & computer & management training	19	D	D	D	c	D	D
6115	Technical & trade schools	23	17 353	9 066	2 096	1 569	15.6	7.9
61151	Technical & trade schools	23	17 353	9 066	2 096	1 569	15.6	7.9
611511	Cosmetology & barber schools	7	D	D	D	a	D	D
611512	Flight training	4	D	D	D	g	D	D
6116	Other schools & instruction	138	28 303	7 178	1 579	576	41.9	11.9
61161	Fine arts schools	39	5 399	1 424	365	152	45.0	21.8
611610	Fine arts schools	39	5 399	1 424	365	152	45.0	21.8
6116101	Dance schools (including children's & professionals)	32	3 930	1 091	299	128	52.4	2.1
6116102	Art, drama, & music schools	7	1 469	333	66	24	25.3	74.7
61162	Sports & recreation instruction	25	8 401	1 409	342	63	26.9	10.4
611620	Sports & recreation instruction	25	8 401	1 409	342	63	26.9	10.4
61163	Language schools	6	2 326	1 113	247	115	24.1	21.7
611630	Language schools	6	2 326	1 113	247	115	24.1	21.7
61169	All other schools & instruction	68	12 177	3 232	625	246	54.4	6.8
611691	Exam preparation & tutoring	18	5 686	1 514	256	103	31.6	8.0
611692	Automobile driving schools	37	4 700	990	204	87	87.2	3.0
RENSELAER COUNTY, NY								
61	Educational services	10	569	177	42	30	53.4	34.4
611	Educational services	10	569	177	42	30	53.4	34.4
RICHMOND COUNTY, NY								
61	Educational services	51	13 295	4 300	879	326	25.6	46.3
611	Educational services	51	13 295	4 300	879	326	25.6	46.3
6115	Technical & trade schools	4	4 140	1 399	230	59	1.6	98.4
61151	Technical & trade schools	4	4 140	1 399	230	59	1.6	98.4
6116	Other schools & instruction	39	7 067	2 175	473	222	41.7	27.7
61161	Fine arts schools	16	1 950	486	111	44	42.7	24.7
611610	Fine arts schools	16	1 950	486	111	44	42.7	24.7
6116101	Dance schools (including children's & professionals)	13	1 576	388	99	35	45.1	14.5
61169	All other schools & instruction	19	4 078	1 393	318	169	42.6	36.2
ROCKLAND COUNTY, NY								
61	Educational services	45	13 866	3 670	671	194	31.4	14.3
611	Educational services	45	13 866	3 670	671	194	31.4	14.3
6115	Technical & trade schools	4	1 122	203	42	11	80.7	5.8
61151	Technical & trade schools	4	1 122	203	42	11	80.7	5.8
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	33	10 444	2 748	463	161	24.6	11.1
61161	Fine arts schools	9	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	11	4 181	1 102	127	41	18.2	—
611620	Sports & recreation instruction	11	4 181	1 102	127	41	18.2	—
61169	All other schools & instruction	13	D	D	D	b	D	D
SARATOGA COUNTY, NY								
61	Educational services	30	6 246	1 518	264	108	46.8	16.3
611	Educational services	30	6 246	1 518	264	108	46.8	16.3
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	19	2 586	687	141	60	63.1	26.6
61162	Sports & recreation instruction	8	1 531	389	70	18	61.5	37.1
611620	Sports & recreation instruction	8	1 531	389	70	18	61.5	37.1
SCHENECTADY COUNTY, NY								
61	Educational services	16	5 180	2 468	524	128	17.3	5.6
611	Educational services	16	5 180	2 468	524	128	17.3	5.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
SCHOHARIE COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SENECA COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
STEUBEN COUNTY, NY								
61	Educational services	5	361	172	35	7	13.3	15.5
611	Educational services	5	361	172	35	7	13.3	15.5
SUFFOLK COUNTY, NY								
61	Educational services	259	87 607	26 393	5 696	1 989	26.6	17.1
611	Educational services	259	87 607	26 393	5 696	1 989	26.6	17.1
6114	Business schools, & computer & management training	33	20 114	6 403	1 189	305	16.4	57.9
61141	Business & secretarial schools	4	10 413	3 362	765	190	—	86.7
611410	Business & secretarial schools	4	10 413	3 362	765	190	—	86.7
61142	Computer training	18	7 742	2 692	357	91	22.3	28.8
611420	Computer training	18	7 742	2 692	357	91	22.3	28.8
6115	Technical & trade schools	32	13 426	4 632	1 236	273	12.6	3.9
61151	Technical & trade schools	32	13 426	4 632	1 236	273	12.6	3.9
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611512	Flight training	7	D	D	D	b	D	D
611519	Other trade & technical schools	15	8 649	3 067	840	185	8.9	4.8
6116	Other schools & instruction	176	37 951	11 186	2 291	1 266	42.1	5.9
61161	Fine arts schools	73	11 876	3 135	799	346	45.2	8.3
611610	Fine arts schools	73	11 876	3 135	799	346	45.2	8.3
6116101	Dance schools (including children's & professionals)	66	10 831	2 884	733	327	40.8	8.1
6116102	Art, drama, & music schools	7	1 045	251	66	19	89.9	10.1
61162	Sports & recreation instruction	60	13 947	4 613	808	615	51.3	2.7
611620	Sports & recreation instruction	60	13 947	4 613	808	615	51.3	2.7
61169	All other schools & instruction	42	D	D	D	e	D	D
611691	Exam preparation & tutoring	20	6 589	1 675	361	144	14.9	4.9
611692	Automobile driving schools	10	D	D	D	c	D	D
6117	Educational support services	18	16 116	4 172	980	145	14.3	3.6
61171	Educational support services	18	16 116	4 172	980	145	14.3	3.6
611710	Educational support services	18	16 116	4 172	980	145	14.3	3.6
SULLIVAN COUNTY, NY								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
TIOGA COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
TOMPKINS COUNTY, NY								
61	Educational services	12	2 815	772	227	60	60.1	7.7
611	Educational services	12	2 815	772	227	60	60.1	7.7
6116	Other schools & instruction	7	1 258	339	93	38	17.5	17.3
ULSTER COUNTY, NY								
61	Educational services	24	2 953	854	173	52	45.5	10.0
611	Educational services	24	2 953	854	173	52	45.5	10.0
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	17	1 618	348	82	32	53.8	7.8
WARREN COUNTY, NY								
61	Educational services	7	797	242	24	18	61.6	34.5
611	Educational services	7	797	242	24	18	61.6	34.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WASHINGTON COUNTY, NY								
61	Educational services	4	545	190	24	8	26.4	7.5
611	Educational services	4	545	190	24	8	26.4	7.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WAYNE COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WESTCHESTER COUNTY, NY								
61	Educational services	221	86 423	28 203	5 566	1 203	27.7	20.6
611	Educational services	221	86 423	28 203	5 566	1 203	27.7	20.6
6114	Business schools, & computer & management training	35	25 419	9 965	2 257	202	17.1	36.1
61142	Computer training	16	D	D	D	c	D	D
611420	Computer training	16	D	D	D	c	D	D
61143	Professional & management development training	16	D	D	D	b	D	D
611430	Professional & management development training	16	D	D	D	b	D	D
6115	Technical & trade schools	25	7 993	2 695	485	105	33.2	9.0
61151	Technical & trade schools	25	7 993	2 695	485	105	33.2	9.0
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611519	Other trade & technical schools	14	D	D	D	b	D	D
6116	Other schools & instruction	134	45 344	13 378	2 438	848	24.9	15.5
61161	Fine arts schools	41	8 997	2 676	581	216	34.2	26.6
611610	Fine arts schools	41	8 997	2 676	581	216	34.2	26.6
6116101	Dance schools (including children's & professionals)	28	5 569	1 501	306	130	37.7	9.8
6116102	Art, drama, & music schools	13	3 428	1 175	275	86	28.4	53.7
61162	Sports & recreation instruction	39	11 126	4 073	799	223	33.5	14.2
611620	Sports & recreation instruction	39	11 126	4 073	799	223	33.5	14.2
61163	Language schools	5	3 817	857	212	113	10.1	—
611630	Language schools	5	3 817	857	212	113	10.1	—
61169	All other schools & instruction	49	21 404	5 772	846	296	19.2	14.3
611691	Exam preparation & tutoring	18	4 562	1 649	297	107	50.1	16.2
611692	Automobile driving schools	14	3 262	1 122	249	121	29.2	50.3
611699	All other miscellaneous schools & instruction	17	13 580	3 001	300	68	6.5	4.9
6117	Educational support services	27	7 667	2 165	386	48	73.8	11.5
61171	Educational support services	27	7 667	2 165	386	48	73.8	11.5
611710	Educational support services	27	7 667	2 165	386	48	73.8	11.5
WYOMING COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AIRMONT, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
AKRON, NY								
61	Educational services	1	D	D	D	a	D	D
ALBANY, NY								
61	Educational services	20	5 677	2 060	461	150	45.4	14.7
611	Educational services	20	5 677	2 060	461	150	45.4	14.7
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	10	1 880	685	138	93	42.9	2.7

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AMHERST TOWN BALANCE, NY *								
61	Educational services	28	22 550	7 878	1 796	482	26.5	56.9
611	Educational services	28	22 550	7 878	1 796	482	26.5	56.9
6114	Business schools, & computer & management training	5	D	D	D	c	D	D
61142	Computer training	4	D	D	D	c	D	D
611420	Computer training	4	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
6116	Other schools & instruction	18	7 916	1 452	285	110	58.2	25.0
61162	Sports & recreation instruction	6	6 180	996	193	46	57.5	31.2
611620	Sports & recreation instruction	6	6 180	996	193	46	57.5	31.2
61169	All other schools & instruction	6	1 159	355	66	41	62.6	—
AMITYVILLE, NY *								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
AMSTERDAM, NY								
61	Educational services	1	D	D	D	a	D	D
AUBURN, NY								
61	Educational services	1	D	D	D	a	D	D
BABYLON, NY *								
61	Educational services	3	339	133	29	16	82.9	17.1
611	Educational services	3	339	133	29	16	82.9	17.1
BABYLON TOWN BALANCE, NY *								
61	Educational services	18	6 048	2 378	593	130	27.8	1.2
611	Educational services	18	6 048	2 378	593	130	27.8	1.2
6115	Technical & trade schools	6	3 936	1 723	427	68	9.7	1.8
61151	Technical & trade schools	6	3 936	1 723	427	68	9.7	1.8
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	5	951	292	97	29	32.5	—
611610	Fine arts schools	5	951	292	97	29	32.5	—
6116101	Dance schools (including children's & professionals')	5	951	292	97	29	32.5	—
BATAVIA, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BAYVILLE, NY *								
61	Educational services	1	D	D	D	a	D	D
BEACON, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BEDFORD TOWN, NY								
61	Educational services	9	2 362	1 099	180	40	13.4	16.3
611	Educational services	9	2 362	1 099	180	40	13.4	16.3
6116	Other schools & instruction	7	D	D	D	b	D	D
61162	Sports & recreation instruction	5	1 664	698	129	33	—	12.3
611620	Sports & recreation instruction	5	1 664	698	129	33	—	12.3
BEEKMAN TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
BELLPORT, NY *								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BETHLEHEM TOWN, NY								
61	Educational services	6	1 265	510	125	32	27.4	—
611	Educational services	6	1 265	510	125	32	27.4	—
BINGHAMTON, NY								
61	Educational services	6	1 526	660	186	53	24.9	—
611	Educational services	6	1 526	660	186	53	24.9	—
BLASDELL, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BRIARCLIFF MANOR, NY *								
61	Educational services	1	D	D	D	a	D	D
BRIGHTON TOWN, NY								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
BRIGHTWATERS, NY *								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
BROCKPORT, NY								
61	Educational services	1	D	D	D	a	D	D
BRONXVILLE, NY *								
61	Educational services	3	838	197	12	3	D	—
611	Educational services	3	838	197	12	3	D	—
BROOKHAVEN TOWN BALANCE, NY *								
61	Educational services	61	14 959	3 977	982	348	40.4	15.4
611	Educational services	61	14 959	3 977	982	348	40.4	15.4
6114	Business schools, & computer & management training	10	3 340	1 066	259	75	58.8	41.2
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
6116	Other schools & instruction	45	10 556	2 645	654	260	31.5	5.8
61161	Fine arts schools	28	3 794	1 068	285	123	34.6	16.1
611610	Fine arts schools	28	3 794	1 068	285	123	34.6	16.1
6116101	Dance schools (including children's & professionals)	26	D	D	D	c	D	D
61162	Sports & recreation instruction	10	2 290	737	171	88	43.5	—
611620	Sports & recreation instruction	10	2 290	737	171	88	43.5	—
61169	All other schools & instruction	7	4 472	840	198	49	22.6	—
611691	Exam preparation & tutoring	1	D	D	D	a	D	D
BROOKVILLE, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
BRUNSWICK TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
BUFFALO, NY								
61	Educational services	12	3 450	1 229	279	68	31.6	6.8
611	Educational services	12	3 450	1 229	279	68	31.6	6.8
6115	Technical & trade schools	5	2 339	621	141	30	23.6	—
61151	Technical & trade schools	5	2 339	621	141	30	23.6	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
CAMILLUS TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CANANDAIGUA, NY								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
CANASTOTA, NY								
61	Educational services	2	D	D	D	a	D	D
CARMEL TOWN, NY								
61	Educational services	10	2 849	788	127	42	45.7	—
611	Educational services	10	2 849	788	127	42	45.7	—
6116	Other schools & instruction	8	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
CATSKILL, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CAZENOVIA, NY								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
CEDARHURST, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CHEEKTOWAGA TOWN BALANCE, NY *								
61	Educational services	7	2 098	961	250	59	28.3	16.4
611	Educational services	7	2 098	961	250	59	28.3	16.4
6116	Other schools & instruction	5	D	D	D	b	D	D
CHENANGO TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
CHILI TOWN, NY								
61	Educational services	4	1 139	435	159	21	14.4	78.7
611	Educational services	4	1 139	435	159	21	14.4	78.7
CICERO TOWN BALANCE, NY *								
61	Educational services	8	1 033	275	64	25	80.3	—
611	Educational services	8	1 033	275	64	25	80.3	—
6116	Other schools & instruction	6	D	D	D	b	D	D
CLARENCE TOWN, NY								
61	Educational services	8	2 932	963	225	75	50.6	—
611	Educational services	8	2 932	963	225	75	50.6	—
6116	Other schools & instruction	5	2 116	694	173	55	34.5	—
61169	All other schools & instruction	2	D	D	D	b	D	D
CLARKSTOWN TOWN BALANCE, NY *								
61	Educational services	20	4 977	1 544	324	93	35.7	7.0
611	Educational services	20	4 977	1 544	324	93	35.7	7.0
6116	Other schools & instruction	14	3 875	1 083	220	85	34.5	9.0
61161	Fine arts schools	5	1 354	494	136	42	19.1	9.7
611610	Fine arts schools	5	1 354	494	136	42	19.1	9.7
6116101	Dance schools (including children's & professionals)	4	D	D	D	b	D	D
61169	All other schools & instruction	6	1 895	417	35	23	35.7	11.5

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							From administrative records ¹	Estimated ²
CLAY TOWN BALANCE, NY *								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
CLIFTON PARK TOWN, NY								
61	Educational services	10	2 409	585	116	32	71.5	23.6
611	Educational services	10	2 409	585	116	32	71.5	23.6
6116	Other schools & instruction	8	D	D	D	b	D	D
61162	Sports & recreation instruction	5	1 260	294	45	9	54.9	45.1
611620	Sports & recreation instruction	5	1 260	294	45	9	54.9	45.1
COHOES, NY								
61	Educational services	1	D	D	D	a	D	D
COLONIE, NY *								
61	Educational services	3	2 363	721	257	78	D	-
611	Educational services	3	2 363	721	257	78	D	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
COLONIE TOWN BALANCE, NY *								
61	Educational services	25	7 796	2 554	574	192	42.6	30.5
611	Educational services	25	7 796	2 554	574	192	42.6	30.5
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
6116	Other schools & instruction	12	3 156	832	210	59	69.7	5.8
61161	Fine arts schools	5	1 720	408	105	17	74.2	-
611610	Fine arts schools	5	1 720	408	105	17	74.2	-
6116101	Dance schools (including children's & professionals)	4	D	D	D	a	D	D
CORNING, NY								
61	Educational services	2	D	D	D	a	D	D
CORTLAND, NY								
61	Educational services	2	D	D	D	a	D	D
CORTLANDT TOWN BALANCE, NY *								
61	Educational services	8	1 876	580	126	34	36.0	50.6
611	Educational services	8	1 876	580	126	34	36.0	50.6
6116	Other schools & instruction	6	D	D	D	b	D	D
61162	Sports & recreation instruction	3	1 099	339	118	32	34.7	65.3
611620	Sports & recreation instruction	3	1 099	339	118	32	34.7	65.3
CROTON-ON-HUDSON, NY *								
61	Educational services	4	504	203	38	11	80.2	-
611	Educational services	4	504	203	38	11	80.2	-
DEPEW, NY *								
61	Educational services	4	761	204	48	23	9.3	-
611	Educational services	4	761	204	48	23	9.3	-
6116	Other schools & instruction	4	761	204	48	23	9.3	-
DE WITT TOWN BALANCE, NY *								
61	Educational services	5	1 481	788	204	67	25.6	-
611	Educational services	5	1 481	788	204	67	25.6	-
DOBBS FERRY, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
DRYDEN TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
EAST AURORA, NY								
61	Educational services	2	D	D	D	a	D	D
EASTCHESTER TOWN BALANCE, NY *								
61	Educational services	7	4 019	745	74	20	24.9	—
611	Educational services	7	4 019	745	74	20	24.9	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	a	D	D
61169	All other schools & instruction	5	D	D	D	a	D	D
EAST FISHKILL TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
EAST GREENBUSH TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
EAST HAMPTON TOWN, NY								
61	Educational services	6	5 416	1 448	428	125	22.5	—
611	Educational services	6	5 416	1 448	428	125	22.5	—
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
611519	Other trade & technical schools	1	D	D	D	c	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
61162	Sports & recreation instruction	3	D	D	D	a	D	D
611620	Sports & recreation instruction	3	D	D	D	a	D	D
EAST HILLS, NY *								
61	Educational services	3	1 918	520	155	32	100.0	—
611	Educational services	3	1 918	520	155	32	100.0	—
6116	Other schools & instruction	2	D	D	D	a	D	D
EAST ROCHESTER, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
EAST ROCKAWAY, NY *								
61	Educational services	1	D	D	D	a	D	D
EAST SYRACUSE, NY *								
61	Educational services	5	798	303	73	49	50.5	49.5
611	Educational services	5	798	303	73	49	50.5	49.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ELMIRA, NY								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
ELMIRA HEIGHTS, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
ELMSFORD, NY *								
61	Educational services	1	D	D	D	a	D	D
ENDICOTT, NY *								
61	Educational services	3	274	73	21	12	100.0	—
611	Educational services	3	274	73	21	12	100.0	—

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							From administrative records ¹	Estimated ²
EVANS TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
FAIRPORT, NY *								
61	Educational services	3	552	253	52	10	84.1	15.9
611	Educational services	3	552	253	52	10	84.1	15.9
FALLSBURG TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
FARMINGDALE, NY *								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
FAYETTEVILLE, NY *								
61	Educational services	1	D	D	D	a	D	D
FISHKILL TOWN, NY								
61	Educational services	3	1 193	339	90	32	100.0	—
611	Educational services	3	1 193	339	90	32	100.0	—
6116	Other schools & instruction	2	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	b	D	D
611610	Fine arts schools	1	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	b	D	D
FLORAL PARK, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
FLORIDA, NY *								
61	Educational services	1	D	D	D	a	D	D
FREEPORT, NY *								
61	Educational services	5	1 313	185	18	6	16.9	—
611	Educational services	5	1 313	185	18	6	16.9	—
6116	Other schools & instruction	5	1 313	185	18	6	16.9	—
61162	Sports & recreation instruction	3	D	D	D	a	D	D
611620	Sports & recreation instruction	3	D	D	D	a	D	D
GARDEN CITY, NY *								
61	Educational services	11	9 823	2 507	487	148	6.6	—
611	Educational services	11	9 823	2 507	487	148	6.6	—
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
611691	Exam preparation & tutoring	2	D	D	D	b	D	D
GATES TOWN, NY								
61	Educational services	5	940	259	69	37	31.9	38.3
611	Educational services	5	940	259	69	37	31.9	38.3
6116	Other schools & instruction	5	940	259	69	37	31.9	38.3
GEDDES TOWN BALANCE, NY *								
61	Educational services	5	919	290	76	28	100.0	—
611	Educational services	5	919	290	76	28	100.0	—

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							From administrative records ¹	Estimated ²
GENEVA, NY *								
61	Educational services	2	D	D	D	a	D	D
GENEVA, NY (ONTARIO COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
GLEN COVE, NY								
61	Educational services	5	569	144	32	17	81.4	18.6
611	Educational services	5	569	144	32	17	81.4	18.6
GLENS FALLS, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GLENVILLE TOWN BALANCE, NY *								
61	Educational services	3	D	D	D	a	D	D
GOSHEN, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GRAND ISLAND TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
GREAT NECK, NY *								
61	Educational services	5	519	155	43	18	74.4	1.3
611	Educational services	5	519	155	43	18	74.4	1.3
GREAT NECK ESTATES, NY *								
61	Educational services	1	D	D	D	a	D	D
GREAT NECK PLAZA, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GREECE TOWN, NY								
61	Educational services	10	1 276	333	81	43	78.4	1.6
611	Educational services	10	1 276	333	81	43	78.4	1.6
6116	Other schools & instruction	7	D	D	D	b	D	D
GREENBURGH TOWN BALANCE, NY *								
61	Educational services	14	5 181	1 927	521	88	33.0	32.5
611	Educational services	14	5 181	1 927	521	88	33.0	32.5
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	9	1 960	813	238	50	66.3	27.9
61161	Fine arts schools	6	1 506	433	120	37	63.1	36.3
611610	Fine arts schools	6	1 506	433	120	37	63.1	36.3
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
GREENWOOD LAKE, NY *								
61	Educational services	1	D	D	D	a	D	D
GUILDERLAND TOWN, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HALFMOON TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
HAMBURG, NY *								
61	Educational services	1	D	D	D	a	D	D
HAMBURG TOWN BALANCE, NY *								
61	Educational services	2	D	D	D	a	D	D
HARRISON, NY								
61	Educational services	7	8 516	3 260	753	101	5.6	—
611	Educational services	7	8 516	3 260	753	101	5.6	—
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
HASTINGS-ON-HUDSON, NY *								
61	Educational services	1	D	D	D	a	D	D
HAVERSTRAW TOWN BALANCE, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
HEMPSTEAD, NY *								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D
HEMPSTEAD TOWN BALANCE, NY *								
61	Educational services	79	14 328	4 589	897	308	52.1	9.6
611	Educational services	79	14 328	4 589	897	308	52.1	9.6
6115	Technical & trade schools	7	1 176	481	114	27	17.1	17.7
61151	Technical & trade schools	7	1 176	481	114	27	17.1	17.7
611511	Cosmetology & barber schools	4	882	362	85	20	7.8	17.5
6116	Other schools & instruction	50	9 261	2 212	506	234	50.7	5.2
61161	Fine arts schools	23	3 171	696	199	91	63.4	4.7
611610	Fine arts schools	23	3 171	696	199	91	63.4	4.7
6116101	Dance schools (including children's & professionals)	19	D	D	D	b	D	D
61162	Sports & recreation instruction	13	4 389	1 031	198	87	39.3	.8
611620	Sports & recreation instruction	13	4 389	1 031	198	87	39.3	.8
61169	All other schools & instruction	14	1 701	485	109	56	56.4	17.2
HENRIETTA TOWN, NY								
61	Educational services	10	2 471	1 071	258	57	51.4	—
611	Educational services	10	2 471	1 071	258	57	51.4	—
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
HERKIMER, NY								
61	Educational services	1	D	D	D	a	D	D
HORSEHEADS, NY								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
HUDSON, NY								
61	Educational services	3	D	D	D	a	D	D
HUNTINGTON TOWN BALANCE, NY *								
61	Educational services	50	24 450	7 161	1 278	698	13.6	43.3
611	Educational services	50	24 450	7 161	1 278	698	13.6	43.3
6114	Business schools, & computer & management training	13	13 230	3 684	748	205	5.0	77.7
61141	Business & secretarial schools	2	D	D	D	c	D	D
611410	Business & secretarial schools	2	D	D	D	c	D	D
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
6116	Other schools & instruction	30	D	D	D	e	D	D
61161	Fine arts schools	9	1 263	334	67	41	61.4	16.7
611610	Fine arts schools	9	1 263	334	67	41	61.4	16.7
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
61162	Sports & recreation instruction	10	3 804	1 619	239	381	16.2	—
611620	Sports & recreation instruction	10	3 804	1 619	239	381	16.2	—
61169	All other schools & instruction	11	D	D	D	b	D	D
6117	Educational support services	5	D	D	D	a	D	D
61171	Educational support services	5	D	D	D	a	D	D
611710	Educational support services	5	D	D	D	a	D	D
HYDE PARK TOWN, NY								
61	Educational services	5	1 471	360	68	9	38.0	—
611	Educational services	5	1 471	360	68	9	38.0	—
IRONDEQUOIT TOWN, NY								
61	Educational services	11	6 102	2 268	621	164	17.4	—
611	Educational services	11	6 102	2 268	621	164	17.4	—
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
IRVINGTON, NY *								
61	Educational services	1	D	D	D	a	D	D
ISLANDIA, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
ISLAND PARK, NY *								
61	Educational services	1	D	D	D	a	D	D
ISLIP TOWN BALANCE, NY *								
61	Educational services	45	19 899	6 041	1 259	288	17.4	3.2
611	Educational services	45	19 899	6 041	1 259	288	17.4	3.2
6115	Technical & trade schools	7	2 581	782	186	48	32.1	—
61151	Technical & trade schools	7	2 581	782	186	48	32.1	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	28	5 580	1 727	307	145	40.0	11.3
61161	Fine arts schools	6	721	176	41	20	48.1	—
611610	Fine arts schools	6	721	176	41	20	48.1	—
6116101	Dance schools (including children's & professionals')	6	721	176	41	20	48.1	—
61162	Sports & recreation instruction	13	2 835	930	157	54	54.7	5.3
611620	Sports & recreation instruction	13	2 835	930	157	54	54.7	5.3
61169	All other schools & instruction	8	D	D	D	b	D	D
6117	Educational support services	6	9 971	2 776	758	91	.3	—
61171	Educational support services	6	9 971	2 776	758	91	.3	—
611710	Educational support services	6	9 971	2 776	758	91	.3	—
ITHACA, NY								
61	Educational services	7	2 245	481	114	43	69.4	9.7
611	Educational services	7	2 245	481	114	43	69.4	9.7
6116	Other schools & instruction	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ITHACA TOWN BALANCE, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
JAMESTOWN, NY								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
JOHNSON CITY, NY *								
61	Educational services	4	351	96	20	12	96.6	3.4
611	Educational services	4	351	96	20	12	96.6	3.4
KENMORE, NY *								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
KENT TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
KINGS POINT, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
KINGSTON, NY								
61	Educational services	7	1 093	302	72	21	44.8	3.8
611	Educational services	7	1 093	302	72	21	44.8	3.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
KIRKLAND TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
KIRYAS JOEL, NY								
61	Educational services	1	D	D	D	a	D	D
LACKAWANNA, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LA GRANGE TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
LANCASTER, NY *								
61	Educational services	2	D	D	D	a	D	D
LARCHMONT, NY *								
61	Educational services	5	1 090	619	35	11	54.1	—
611	Educational services	5	1 090	619	35	11	54.1	—
LAWRENCE, NY *								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEWISBORO TOWN, NY								
61	Educational services	9	1 086	188	28	9	89.7	2.0
611	Educational services	9	1 086	188	28	9	89.7	2.0
LINDENHURST, NY *								
61	Educational services	4	677	150	33	27	56.6	9.5
611	Educational services	4	677	150	33	27	56.6	9.5
LIVERPOOL, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LOCKPORT, NY								
61	Educational services	6	1 074	365	83	38	51.0	1.8
611	Educational services	6	1 074	365	83	38	51.0	1.8
LOCKPORT TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
LONG BEACH, NY								
61	Educational services	3	364	175	39	13	D	—
611	Educational services	3	364	175	39	13	D	—
LYNBROOK, NY *								
61	Educational services	5	747	99	18	4	96.4	3.6
611	Educational services	5	747	99	18	4	96.4	3.6
LYONS, NY								
61	Educational services	1	D	D	D	a	D	D
LYSANDER TOWN BALANCE, NY *								
61	Educational services	1	D	D	D	a	D	D
MALONE, NY								
61	Educational services	1	D	D	D	a	D	D
MALTA TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
MALVERNE, NY *								
61	Educational services	3	388	173	49	32	D	—
611	Educational services	3	388	173	49	32	D	—
MAMAKATING TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
MAMARONECK, NY *								
61	Educational services	6	4 624	1 759	408	74	15.4	—
611	Educational services	6	4 624	1 759	408	74	15.4	—
6114	Business schools, & computer & management training	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
MAMARONECK TOWN BALANCE, NY *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MASSAPEQUA PARK, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MECHANICVILLE, NY								
61	Educational services	1	D	D	D	a	D	D
MIDDLETOWN, NY								
61	Educational services	4	1 066	284	47	23	32.6	15.5
611	Educational services	4	1 066	284	47	23	32.6	15.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MILTON TOWN BALANCE, NY *								
61	Educational services	1	D	D	D	a	D	D
MINEOLA, NY *								
61	Educational services	5	1 004	316	66	50	48.1	—
611	Educational services	5	1 004	316	66	50	48.1	—
MONROE, NY								
61	Educational services	1	D	D	D	a	D	D
MONTEBELLO, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MONTGOMERY, NY								
61	Educational services	3	289	61	7	4	76.5	23.5
611	Educational services	3	289	61	7	4	76.5	23.5
MONTICELLO, NY								
61	Educational services	1	D	D	D	a	D	D
MOUNT KISCO, NY								
61	Educational services	7	3 681	1 034	261	78	14.2	45.2
611	Educational services	7	3 681	1 034	261	78	14.2	45.2
6116	Other schools & instruction	6	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
6116102	Art, drama, & music schools	1	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
MOUNT PLEASANT TOWN BALANCE, NY *								
61	Educational services	4	273	85	1	1	61.2	38.8
611	Educational services	4	273	85	1	1	61.2	38.8
MOUNT VERNON, NY								
61	Educational services	7	2 566	688	147	46	8.9	91.1
611	Educational services	7	2 566	688	147	46	8.9	91.1
6116	Other schools & instruction	4	D	D	D	b	D	D
MUNSEY PARK, NY *								
61	Educational services	1	D	D	D	a	D	D
NEWBURGH, NY								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEWBURGH TOWN, NY								
61	Educational services	8	1 114	462	107	19	69.8	4.3
611	Educational services	8	1 114	462	107	19	69.8	4.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
NEW CASTLE TOWN, NY								
61	Educational services	4	884	237	52	25	26.5	73.5
611	Educational services	4	884	237	52	25	26.5	73.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
NEW HARTFORD TOWN BALANCE, NY *								
61	Educational services	4	381	89	22	12	100.0	-
611	Educational services	4	381	89	22	12	100.0	-
NEW HYDE PARK, NY *								
61	Educational services	3	1 014	335	68	29	D	8.4
611	Educational services	3	1 014	335	68	29	D	8.4
NEW PALTZ, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NEW ROCHELLE, NY								
61	Educational services	9	1 564	813	77	19	36.8	2.7
611	Educational services	9	1 564	813	77	19	36.8	2.7
6115	Technical & trade schools	4	1 065	623	24	4	31.9	-
61151	Technical & trade schools	4	1 065	623	24	4	31.9	-
NEW WINDSOR TOWN BALANCE, NY *								
61	Educational services	5	733	187	28	8	61.1	14.9
611	Educational services	5	733	187	28	8	61.1	14.9
NEW YORK, NY *								
61	Educational services	935	740 192	268 459	55 560	10 603	21.7	23.0
611	Educational services	935	740 192	268 459	55 560	10 603	21.7	23.0
6114	Business schools, & computer & management training	164	171 101	66 443	15 655	1 824	15.9	26.3
61141	Business & secretarial schools	16	D	D	D	f	D	D
611410	Business & secretarial schools	16	D	D	D	f	D	D
61142	Computer training	81	92 219	37 925	9 368	954	18.6	19.6
611420	Computer training	81	92 219	37 925	9 368	954	18.6	19.6
61143	Professional & management development training	67	D	D	D	e	D	D
611430	Professional & management development training	67	D	D	D	e	D	D
6115	Technical & trade schools	134	128 093	50 432	12 073	3 146	13.2	8.6
61151	Technical & trade schools	134	128 093	50 432	12 073	3 146	13.2	8.6
611511	Cosmetology & barber schools	45	D	D	D	c	D	D
611512	Flight training	8	D	D	D	g	D	D
611513	Apprenticeship training	10	D	D	D	b	D	D
611519	Other trade & technical schools	71	95 510	37 155	8 996	1 344	11.2	6.5
6116	Other schools & instruction	555	358 436	119 972	21 562	4 596	17.8	28.6
61161	Fine arts schools	168	55 372	20 212	4 283	1 084	23.6	19.5
611610	Fine arts schools	168	55 372	20 212	4 283	1 084	23.6	19.5
6116101	Dance schools (including children's & professionals)	104	30 071	11 354	2 644	756	15.6	5.3
6116102	Art, drama, & music schools	64	25 301	8 858	1 639	328	33.0	36.4
61162	Sports & recreation instruction	90	38 179	11 181	2 110	460	48.9	15.9
611620	Sports & recreation instruction	90	38 179	11 181	2 110	460	48.9	15.9
61163	Language schools	35	46 875	14 569	3 115	945	10.6	3.6
611630	Language schools	35	46 875	14 569	3 115	945	10.6	3.6
61169	All other schools & instruction	262	218 010	74 010	12 054	2 107	12.4	38.6
611691	Exam preparation & tutoring	65	74 142	37 238	3 397	757	10.9	9.8
611692	Automobile driving schools	110	17 212	5 132	1 025	333	69.3	22.4
611699	All other miscellaneous schools & instruction	87	126 656	31 640	7 632	1 017	5.5	57.6
6117	Educational support services	82	82 562	31 612	6 270	1 037	64.2	14.3
61171	Educational support services	82	82 562	31 612	6 270	1 037	64.2	14.3
611710	Educational support services	82	82 562	31 612	6 270	1 037	64.2	14.3

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							From administrative records ¹	Estimated ²
NEW YORK, NY (BRONX COUNTY PART) *								
61	Educational services	41	20 450	7 438	1 885	295	11.9	9.4
611	Educational services	41	20 450	7 438	1 885	295	11.9	9.4
6115	Technical & trade schools	12	15 114	5 770	1 488	192	4.6	7.3
61151	Technical & trade schools	12	15 114	5 770	1 488	192	4.6	7.3
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	c	D	D
6116	Other schools & instruction	23	3 217	876	210	71	49.9	21.0
61161	Fine arts schools	5	729	140	34	17	23.5	42.5
611610	Fine arts schools	5	729	140	34	17	23.5	42.5
61169	All other schools & instruction	12	D	D	D	b	D	D
NEW YORK, NY (KINGS COUNTY PART) *								
61	Educational services	147	34 762	13 113	3 069	835	40.6	14.2
611	Educational services	147	34 762	13 113	3 069	835	40.6	14.2
6114	Business schools, & computer & management training	17	4 111	1 492	334	65	53.6	10.9
6115	Technical & trade schools	23	9 539	4 034	882	207	34.4	3.8
61151	Technical & trade schools	23	9 539	4 034	882	207	34.4	3.8
611511	Cosmetology & barber schools	13	D	D	D	b	D	D
611519	Other trade & technical schools	8	6 520	2 978	623	130	38.6	.2
6116	Other schools & instruction	99	16 249	5 195	1 238	383	42.2	25.4
61161	Fine arts schools	20	2 483	905	251	85	42.6	17.3
611610	Fine arts schools	20	2 483	905	251	85	42.6	17.3
6116101	Dance schools (including children's & professionals)	14	D	D	D	b	D	D
61162	Sports & recreation instruction	14	1 915	623	172	48	66.4	25.3
611620	Sports & recreation instruction	14	1 915	623	172	48	66.4	25.3
61169	All other schools & instruction	63	D	D	D	c	D	D
611691	Exam preparation & tutoring	12	D	D	D	b	D	D
611692	Automobile driving schools	38	D	D	D	c	D	D
6117	Educational support services	8	4 863	2 392	615	180	36.1	—
61171	Educational support services	8	4 863	2 392	615	180	36.1	—
611710	Educational support services	8	4 863	2 392	615	180	36.1	—
NEW YORK, NY (NEW YORK COUNTY PART) *								
61	Educational services	507	617 777	224 549	45 468	6 863	20.0	24.4
611	Educational services	507	617 777	224 549	45 468	6 863	20.0	24.4
6114	Business schools, & computer & management training	120	156 166	61 093	14 429	1 557	14.9	27.2
61141	Business & secretarial schools	11	26 437	10 487	2 280	398	10.1	79.1
611410	Business & secretarial schools	11	26 437	10 487	2 280	398	10.1	79.1
61142	Computer training	62	86 908	35 974	8 947	870	18.2	20.0
611420	Computer training	62	86 908	35 974	8 947	870	18.2	20.0
61143	Professional & management development training	47	42 821	14 632	3 202	289	11.0	9.9
611430	Professional & management development training	47	42 821	14 632	3 202	289	11.0	9.9
6115	Technical & trade schools	72	81 947	30 163	7 377	1 119	12.3	5.1
61151	Technical & trade schools	72	81 947	30 163	7 377	1 119	12.3	5.1
611511	Cosmetology & barber schools	18	5 929	1 848	487	116	16.6	8.5
611513	Apprenticeship training	5	D	D	D	b	D	D
611519	Other trade & technical schools	48	72 002	27 567	6 732	975	8.3	3.8
6116	Other schools & instruction	256	303 600	104 548	18 062	3 344	13.3	30.5
61161	Fine arts schools	88	44 811	17 257	3 522	786	19.1	18.7
611610	Fine arts schools	88	44 811	17 257	3 522	786	19.1	18.7
6116101	Dance schools (including children's & professionals)	41	22 444	9 137	2 033	524	5.1	5.3
6116102	Art, drama, & music schools	47	22 367	8 120	1 489	262	33.2	32.2
61162	Sports & recreation instruction	43	26 448	8 775	1 532	335	55.2	17.2
611620	Sports & recreation instruction	43	26 448	8 775	1 532	335	55.2	17.2
61163	Language schools	25	43 352	13 136	2 836	821	8.9	2.7
611630	Language schools	25	43 352	13 136	2 836	821	8.9	2.7
61169	All other schools & instruction	100	188 989	65 380	10 172	1 402	7.1	41.4
611691	Exam preparation & tutoring	28	62 531	34 216	2 808	525	7.7	6.5
611692	Automobile driving schools	22	7 588	2 699	485	114	59.1	39.6
611699	All other miscellaneous schools & instruction	50	118 870	28 465	6 879	763	3.4	59.9
6117	Educational support services	59	76 064	28 745	5 600	843	65.8	15.1
61171	Educational support services	59	76 064	28 745	5 600	843	65.8	15.1
611710	Educational support services	59	76 064	28 745	5 600	843	65.8	15.1

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK, NY (QUEENS COUNTY PART) *								
61	Educational services	189	53 908	19 059	4 259	2 284	31.6	12.7
611	Educational services	189	53 908	19 059	4 259	2 284	31.6	12.7
6114	Business schools, & computer & management training	19	D	D	D	c	D	D
6115	Technical & trade schools	23	17 353	9 066	2 096	1 569	15.6	7.9
61151	Technical & trade schools	23	17 353	9 066	2 096	1 569	15.6	7.9
611511	Cosmetology & barber schools	7	D	D	D	a	D	D
611512	Flight training	4	D	D	D	g	D	D
6116	Other schools & instruction	138	28 303	7 178	1 579	576	41.9	11.9
61161	Fine arts schools	39	5 399	1 424	365	152	45.0	21.8
611610	Fine arts schools	39	5 399	1 424	365	152	45.0	21.8
6116101	Dance schools (including children's & professionals)	32	3 930	1 091	299	128	52.4	2.1
6116102	Art, drama, & music schools	7	1 469	333	66	24	25.3	74.7
61162	Sports & recreation instruction	25	8 401	1 409	342	63	26.9	10.4
611620	Sports & recreation instruction	25	8 401	1 409	342	63	26.9	10.4
61163	Language schools	6	2 326	1 113	247	115	24.1	21.7
611630	Language schools	6	2 326	1 113	247	115	24.1	21.7
61169	All other schools & instruction	68	12 177	3 232	625	246	54.4	6.8
611691	Exam preparation & tutoring	18	5 686	1 514	256	103	31.6	8.0
611692	Automobile driving schools	37	4 700	990	204	87	87.2	3.0
NEW YORK, NY (RICHMOND COUNTY PART) *								
61	Educational services	51	13 295	4 300	879	326	25.6	46.3
611	Educational services	51	13 295	4 300	879	326	25.6	46.3
6115	Technical & trade schools	4	4 140	1 399	230	59	1.6	98.4
61151	Technical & trade schools	4	4 140	1 399	230	59	1.6	98.4
6116	Other schools & instruction	39	7 067	2 175	473	222	41.7	27.7
61161	Fine arts schools	16	1 950	486	111	44	42.7	24.7
611610	Fine arts schools	16	1 950	486	111	44	42.7	24.7
6116101	Dance schools (including children's & professionals)	13	1 576	388	99	35	45.1	14.5
61169	All other schools & instruction	19	4 078	1 393	318	169	42.6	36.2
NIAGARA FALLS, NY								
61	Educational services	4	430	157	39	15	68.8	-
611	Educational services	4	430	157	39	15	68.8	-
NISKAYUNA TOWN, NY								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
NORTH CASTLE TOWN, NY								
61	Educational services	8	12 865	3 366	531	67	16.6	.5
611	Educational services	8	12 865	3 366	531	67	16.6	.5
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	3	7 707	1 520	129	19	-	-
611699	All other miscellaneous schools & instruction	3	7 707	1 520	129	19	-	-
NORTH HEMPSTEAD TOWN BALANCE, NY *								
61	Educational services	31	19 204	4 226	780	342	27.2	-
611	Educational services	31	19 204	4 226	780	342	27.2	-
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	22	6 464	1 318	267	148	61.2	.1
61161	Fine arts schools	12	1 982	306	72	45	51.9	-
611610	Fine arts schools	12	1 982	306	72	45	51.9	-
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61162	Sports & recreation instruction	6	2 704	456	68	22	88.6	.3
611620	Sports & recreation instruction	6	2 704	456	68	22	88.6	.3
61169	All other schools & instruction	4	1 778	556	127	81	30.0	-
6117	Educational support services	4	D	D	D	a	D	D
61171	Educational support services	4	D	D	D	a	D	D
611710	Educational support services	4	D	D	D	a	D	D
NORTHPORT, NY *								
61	Educational services	3	187	53	18	9	D	9.1
NORTH TONAWANDA, NY								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
NORWICH, NY								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
NYACK, NY *								
61	Educational services	1	D	D	D	a	D	D
OLEAN, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ONEIDA, NY								
61	Educational services	1	D	D	D	a	D	D
ONEONTA, NY								
61	Educational services	1	D	D	D	a	D	D
ONONDAGA TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
ORANGETOWN TOWN BALANCE, NY *								
61	Educational services	7	2 086	424	88	23	52.0	—
611	Educational services	7	2 086	424	88	23	52.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	a	D	D
ORCHARD PARK, NY *								
61	Educational services	2	D	D	D	a	D	D
ORCHARD PARK TOWN BALANCE, NY *								
61	Educational services	5	1 666	532	98	63	12.7	58.9
611	Educational services	5	1 666	532	98	63	12.7	58.9
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
OSSINING, NY								
61	Educational services	6	1 009	281	64	26	10.6	67.8
611	Educational services	6	1 009	281	64	26	10.6	67.8
OSWEGO, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
OWEGO, NY *								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
OYSTER BAY TOWN BALANCE, NY *								
61	Educational services	72	24 818	9 480	2 190	603	30.6	11.2
611	Educational services	72	24 818	9 480	2 190	603	30.6	11.2
6114	Business schools, & computer & management training	11	9 756	3 302	790	125	15.4	17.0
61142	Computer training	6	D	D	D	b	D	D
611420	Computer training	6	D	D	D	b	D	D
61143	Professional & management development training	4	5 061	1 391	377	38	1.2	18.4
611430	Professional & management development training	4	5 061	1 391	377	38	1.2	18.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
6116	Other schools & instruction	52	13 155	5 777	1 325	453	35.5	8.2
61161	Fine arts schools	15	3 289	1 379	367	82	18.4	1.9
611610	Fine arts schools	15	3 289	1 379	367	82	18.4	1.9
6116101	Dance schools (including children's & professionals)	14	D	D	D	b	D	D
6116102	Art, drama, & music schools	1	D	D	D	b	D	D
61162	Sports & recreation instruction	16	3 527	1 065	125	39	40.0	24.4
611620	Sports & recreation instruction	16	3 527	1 065	125	39	40.0	24.4
61169	All other schools & instruction	21	6 339	3 333	833	332	41.8	2.4
611691	Exam preparation & tutoring	14	D	D	D	e	D	D
PATCHOGUE, NY *								
61	Educational services	6	1 492	503	102	63	6.6	3.4
611	Educational services	6	1 492	503	102	63	6.6	3.4
6116	Other schools & instruction	4	D	D	D	b	D	D
PEEKSKILL, NY								
61	Educational services	6	734	218	39	12	56.8	—
611	Educational services	6	734	218	39	12	56.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PELHAM, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PELHAM MANOR, NY								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
PENFIELD TOWN, NY								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
PERINTON TOWN BALANCE, NY *								
61	Educational services	3	438	109	17	7	D	15.1
611	Educational services	3	438	109	17	7	D	15.1
PITTSFORD TOWN, NY								
61	Educational services	8	2 645	931	195	54	42.0	—
611	Educational services	8	2 645	931	195	54	42.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
PLATTSBURGH, NY								
61	Educational services	3	422	69	17	8	100.0	—
611	Educational services	3	422	69	17	8	100.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
PLEASANTVILLE, NY *								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
POMONA, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
PORT CHESTER, NY								
61	Educational services	2	D	D	D	a	D	D
PORT JEFFERSON, NY *								
61	Educational services	1	D	D	D	a	D	D
PORT JERVIS, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
POUGHKEEPSIE, NY								
61	Educational services	4	906	445	30	24	22.1	1.1
611	Educational services	4	906	445	30	24	22.1	1.1
POUGHKEEPSIE TOWN BALANCE, NY *								
61	Educational services	4	471	155	53	22	75.8	—
611	Educational services	4	471	155	53	22	75.8	—
PULASKI, NY								
61	Educational services	1	D	D	D	a	D	D
QUEENSBURY TOWN, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
RAMAPO TOWN BALANCE, NY *								
61	Educational services	3	1 662	300	79	40	D	45.8
611	Educational services	3	1 662	300	79	40	D	45.8
6116	Other schools & instruction	2	D	D	D	b	D	D
RENSSELAER, NY								
61	Educational services	1	D	D	D	a	D	D
RIVERHEAD TOWN, NY								
61	Educational services	4	724	227	53	36	51.7	20.6
611	Educational services	4	724	227	53	36	51.7	20.6
6116	Other schools & instruction	4	724	227	53	36	51.7	20.6
ROCHESTER, NY								
61	Educational services	24	51 335	16 764	3 869	365	15.2	73.1
611	Educational services	24	51 335	16 764	3 869	365	15.2	73.1
6114	Business schools, & computer & management training	7	44 961	14 233	3 324	222	14.1	81.2
61142	Computer training	3	D	D	D	c	D	D
611420	Computer training	3	D	D	D	c	D	D
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	15	D	D	D	c	D	D
61161	Fine arts schools	7	1 061	247	66	49	50.6	26.7
611610	Fine arts schools	7	1 061	247	66	49	50.6	26.7
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
ROCKVILLE CENTRE, NY *								
61	Educational services	11	3 622	1 883	402	58	23.1	—
611	Educational services	11	3 622	1 883	402	58	23.1	—
6116	Other schools & instruction	7	D	D	D	b	D	D
61161	Fine arts schools	3	794	220	58	11	D	—
611610	Fine arts schools	3	794	220	58	11	D	—
6116101	Dance schools (including children's & professionals)	3	794	220	58	11	D	—
ROME, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
ROTTERDAM TOWN, NY								
61	Educational services	3	242	105	32	6	D	—
611	Educational services	3	242	105	32	6	D	—
RYE, NY								
61	Educational services	6	2 204	458	58	10	76.9	—
611	Educational services	6	2 204	458	58	10	76.9	—
RYE BROOK, NY								
61	Educational services	1	D	D	D	a	D	D
SALINA TOWN BALANCE, NY *								
61	Educational services	5	636	265	66	25	60.4	—
611	Educational services	5	636	265	66	25	60.4	—
SARATOGA SPRINGS, NY								
61	Educational services	9	2 682	580	67	23	15.1	4.1
611	Educational services	9	2 682	580	67	23	15.1	4.1
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
SAUGERTIES, NY *								
61	Educational services	2	D	D	D	a	D	D
SAUGERTIES TOWN BALANCE, NY *								
61	Educational services	1	D	D	D	a	D	D
SCARSDALE, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SCHENECTADY, NY								
61	Educational services	8	4 509	2 116	425	73	11.7	5.7
611	Educational services	8	4 509	2 116	425	73	11.7	5.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
SCHODACK TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
SEA CLIFF, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SLEEPY HOLLOW, NY *								
61	Educational services	1	D	D	D	a	D	D
SLOAN, NY *								
61	Educational services	1	D	D	D	a	D	D
SMITHTOWN TOWN, NY								
61	Educational services	41	8 841	2 579	549	168	55.6	2.3
611	Educational services	41	8 841	2 579	549	168	55.6	2.3
6116	Other schools & instruction	31	5 944	1 573	339	136	59.3	3.1
61161	Fine arts schools	15	3 461	818	195	65	51.4	3.1
611610	Fine arts schools	15	3 461	818	195	65	51.4	3.1
6116101	Dance schools (including children's & professionals')	12	2 991	748	167	56	47.3	—
61162	Sports & recreation instruction	10	1 768	426	82	36	94.4	4.6
611620	Sports & recreation instruction	10	1 768	426	82	36	94.4	4.6
SOMERS TOWN, NY								
61	Educational services	6	1 177	310	80	12	100.0	—
611	Educational services	6	1 177	310	80	12	100.0	—
6116	Other schools & instruction	2	D	D	D	a	D	D
SOUTHAMPTON TOWN BALANCE, NY *								
61	Educational services	7	1 370	424	82	16	68.9	19.3
611	Educational services	7	1 370	424	82	16	68.9	19.3
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
SOUTHEAST TOWN, NY								
61	Educational services	3	D	D	D	a	D	D
SOUTH GLENS FALLS, NY *								
61	Educational services	1	D	D	D	a	D	D
SOUTHOLD TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
SPRING VALLEY, NY *								
61	Educational services	3	511	190	39	10	—	15.9
611	Educational services	3	511	190	39	10	—	15.9
STONY POINT TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
SUFFERN, NY *								
61	Educational services	2	D	D	D	a	D	D
SYRACUSE, NY								
61	Educational services	18	5 831	2 029	445	123	36.8	34.5
611	Educational services	18	5 831	2 029	445	123	36.8	34.5
6115	Technical & trade schools	6	1 281	582	157	36	60.0	7.4
61151	Technical & trade schools	6	1 281	582	157	36	60.0	7.4
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
TARRYTOWN, NY *								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61163	Language schools	1	D	D	D	b	D	D
611630	Language schools	1	D	D	D	b	D	D
TONAWANDA, NY								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
TONAWANDA TOWN BALANCE, NY *								
61	Educational services	8	2 223	989	206	71	33.2	44.2
611	Educational services	8	2 223	989	206	71	33.2	44.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
TROY, NY								
61	Educational services	3	167	67	20	14	68.3	31.7
TUCKAHOE, NY *								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
UNION TOWN BALANCE, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
UTICA, NY								
61	Educational services	2	D	D	D	a	D	D
VALLEY STREAM, NY *								
61	Educational services	8	2 358	677	170	57	54.1	26.5
611	Educational services	8	2 358	677	170	57	54.1	26.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
VESTAL TOWN, NY								
61	Educational services	6	1 062	222	48	31	62.8	5.0
611	Educational services	6	1 062	222	48	31	62.8	5.0
6116	Other schools & instruction	5	D	D	D	b	D	D
VOORHEESVILLE, NY								
61	Educational services	1	D	D	D	a	D	D
WALDEN, NY								
61	Educational services	1	D	D	D	a	D	D
WALKILL TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
WAPPINGER TOWN BALANCE, NY *								
61	Educational services	6	474	193	42	18	100.0	—
611	Educational services	6	474	193	42	18	100.0	—
WAPPINGERS FALLS, NY *								
61	Educational services	4	1 207	367	86	42	73.9	—
611	Educational services	4	1 207	367	86	42	73.9	—
6116	Other schools & instruction	4	1 207	367	86	42	73.9	—
WARWICK, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WATERLOO, NY								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WATERTOWN, NY								
61	Educational services	3	229	49	12	9	D	—
611	Educational services	3	229	49	12	9	D	—
WEBSTER, NY *								
61	Educational services	1	D	D	D	a	D	D
WEBSTER TOWN BALANCE, NY *								
61	Educational services	2	D	D	D	a	D	D
WESLEY HILLS, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WESTBURY, NY *								
61	Educational services	4	2 374	1 486	338	53	2.1	—
611	Educational services	4	2 374	1 486	338	53	2.1	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
WEST SENECA TOWN, NY								
61	Educational services	6	1 563	366	89	26	47.8	—
611	Educational services	6	1 563	366	89	26	47.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
WHEATFIELD TOWN, NY								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
WHITE PLAINS, NY								
61	Educational services	21	6 888	2 370	471	174	63.6	1.9
611	Educational services	21	6 888	2 370	471	174	63.6	1.9
6115	Technical & trade schools	3	707	210	48	18	D	—
61151	Technical & trade schools	3	707	210	48	18	D	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	2 937	908	193	128	38.6	—
61169	All other schools & instruction	6	D	D	D	b	D	D
WILLIAMSVILLE, NY *								
61	Educational services	4	720	334	98	50	31.1	9.9
611	Educational services	4	720	334	98	50	31.1	9.9
WILLISTON PARK, NY *								
61	Educational services	3	898	259	59	17	D	—
611	Educational services	3	898	259	59	17	D	—
6116	Other schools & instruction	3	898	259	59	17	D	—
WILTON TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
YONKERS, NY								
61	Educational services	18	3 565	1 117	243	84	35.0	5.2
611	Educational services	18	3 565	1 117	243	84	35.0	5.2
6116	Other schools & instruction	14	2 980	938	207	76	22.2	6.3
61161	Fine arts schools	4	1 031	297	70	22	32.1	—
611610	Fine arts schools	4	1 031	297	70	22	32.1	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
YORKTOWN TOWN, NY								
61	Educational services	16	2 626	1 096	228	65	58.0	2.3
611	Educational services	16	2 626	1 096	228	65	58.0	2.3
6116	Other schools & instruction	11	2 186	999	217	62	53.7	—
61169	All other schools & instruction	5	D	D	D	b	D	D
YORKVILLE, NY *								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BROOME COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CHAUTAUQUA COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF CHENANGO COUNTY, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF COLUMBIA COUNTY, NY								
61	Educational services	8	D	D	D	a	D	D
611	Educational services	8	D	D	D	a	D	D
BALANCE OF DELAWARE COUNTY, NY								
61	Educational services	3	D	D	D	c	D	D
611	Educational services	3	D	D	D	c	D	D
BALANCE OF DUTCHESS COUNTY, NY								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
BALANCE OF ESSEX COUNTY, NY *								
61	Educational services	5	946	204	26	15	100.0	—
611	Educational services	5	946	204	26	15	100.0	—
6116	Other schools & instruction	4	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GENESEE COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF LIVINGSTON COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF NIAGARA COUNTY, NY								
61	Educational services	5	348	109	28	12	26.1	3.4
611	Educational services	5	348	109	28	12	26.1	3.4
BALANCE OF ONEIDA COUNTY, NY								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
BALANCE OF ONONDAGA COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF ONTARIO COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ORANGE COUNTY, NY								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
BALANCE OF OSWEGO COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF OTSEGO COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF PUTNAM COUNTY, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF RENSSELAER COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF SARATOGA COUNTY, NY								
61	Educational services	3	498	164	32	19	79.1	20.9
611	Educational services	3	498	164	32	19	79.1	20.9
BALANCE OF SCHOHARIE COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF STEUBEN COUNTY, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF SUFFOLK COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SULLIVAN COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF TOMPKINS COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ULSTER COUNTY, NY								
61	Educational services	12	1 178	389	76	21	14.7	21.6
611	Educational services	12	1 178	389	76	21	14.7	21.6
6116	Other schools & instruction	10	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, NY								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, NY								
61	Educational services	4	545	190	24	8	26.4	7.5
611	Educational services	4	545	190	24	8	26.4	7.5
BALANCE OF WAYNE COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF WESTCHESTER COUNTY, NY								
61	Educational services	5	450	108	28	10	84.9	—
611	Educational services	5	450	108	28	10	84.9	—
BALANCE OF WYOMING COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

NEW YORK

Airmont. See “Ramapo town balance.”

Amherst town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Amherst town balance contains all of Amherst town except the incorporated place of Williamsville.

Amityville. See “Babylon town balance.”

Ardasley. See “Greenburgh town balance.”

Attica is in Genesee and Wyoming Counties.

Babylon. See “Babylon town balance.”

Babylon town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Babylon town balance contains all of Babylon town except the incorporated places of Amityville, Babylon, and Lindenhurst.

Balance of Essex County includes the former Ticonderoga village, which disincorporated in January 1994.

Baldwinsville. See “Lysander town balance” and “Van Buren town balance.”

Ballston Spa. See “Milton town balance.”

Bayville. See “Oyster Bay town balance.”

Bellport. See “Brookhaven town balance.”

Blasdell. See “Hamburg town balance.”

Blooming Grove town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Blooming Grove town balance contains all of Blooming Grove town except the incorporated place of Washingtonville.

Briarcliff Manor. See “Mount Pleasant town balance.”

Brightwaters. See “Islip town balance.”

Bronxville. See “Eastchester town balance.”

Brookhaven town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census.

Brookhaven town balance contains all of Brookhaven town except the incorporated places of Bellport, Lake Grove, Patchogue, and Port Jefferson.

Brookville. See “Oyster Bay town balance.”

Cayuga Heights. See “Ithaca town balance.”

Cedarhurst. See “Hempstead town balance.”

Cheektowaga town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cheektowaga town balance contains all of Cheektowaga town except the incorporated places of Depew, Sloan, and Williamsville.

Chestnut Ridge. See “Ramapo town balance.”

Chittenango. See “Sullivan town balance.”

Cicero town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cicero town balance contains all of Cicero town except the incorporated place of North Syracuse.

Clarkstown town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Clarkstown town balance contains all of Clarkstown town except the incorporated places of Nyack and Spring Valley.

Clay town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Clay town balance contains all of Clay town except the incorporated place of North Syracuse.

Colonie. See “Colonie town balance.”

Colonie town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Colonie town balance contains all of Colonie town except the incorporated places of Colonie and Menands.

Cortlandt town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cortlandt town balance contains all of Cortlandt town except the incorporated place of Croton-on-Hudson.

Croton-on-Hudson. See “Cortlandt town balance.”

Depew. See “Cheektowaga town balance” and “Lancaster town balance.”

De Witt town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. De Witt town balance contains all of De Witt town except the incorporated place of East Syracuse.

Dobbs Ferry. See “Greenburgh town balance.”

Eastchester town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Eastchester town balance contains all of Eastchester town except the incorporated places of Bronxville and Tuckahoe.

East Hills. See “North Hempstead town balance” and “Oyster Bay town balance.”

East Rockaway. See “Hempstead town balance.”

East Syracuse. See “De Witt town balance.”

East Williston. See “North Hempstead town balance.”

Ellenville. See “Shawangunk town balance.”

Elmsford. See “Greenburgh town balance.”

Endicott. See “Union town balance.”

Fairport. See “Perinton town balance.”

Farmingdale. See “Oyster Bay town balance.”

Fayetteville. See “Manlius town balance.”

Floral Park. See “Hempstead town balance” and “North Hempstead town balance.”

Florida. See “Warwick town balance.”

Flower Hill. See “North Hempstead town balance.”

Freeport. See “Hempstead town balance.”

Garden City. See “Hempstead town balance” and “North Hempstead town balance.”

Geddes town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Geddes town balance contains all of Geddes town except the incorporated place of Solvay.

Geneva is in Ontario and Seneca Counties.

Glenville town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Glenville town balance contains all of Glenville town except the incorporated place of Scotia.

Gowanda is in Cattaraugus and Erie Counties.

Great Neck. See “North Hempstead town balance.”

Great Neck Estates. See “North Hempstead town balance.”

Great Neck Plaza. See “North Hempstead town balance.”

Greenburgh town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Greenburgh town balance contains all of Greenburgh town except the incorporated places of Ardsley, Dobbs Ferry, Elmsford, Hastings-on-Hudson, Irvington, and Tarrytown.

Greenwood Lake. See “Warwick town balance.”

Hamburg. See “Hamburg town balance.”

Hamburg town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Hamburg town balance contains all of Hamburg town except the incorporated places of Blasdell and Hamburg.

Hastings-on-Hudson. See “Greenburgh town balance.”

Haverstraw. See “Haverstraw town balance.”

Haverstraw town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Haverstraw town balance contains all of Haverstraw town except the incorporated places of Haverstraw, Pomona, and West Haverstraw.

Hempstead. See “Hempstead town balance.”

Hempstead town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Hempstead town balance contains all of Hempstead town except the incorporated places of Cedarhurst, East Rockaway, Floral Park, Freeport, Garden City, Hempstead, Island Park, Lawrence, Lynbrook, Malverne, Mineola, New Hyde Park, Rockville Centre, and Valley Stream.

Huntington town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Huntington town balance contains all of Huntington town except the incorporated places of Lloyd Harbor and Northport.

Irvington. See “Greenburgh town balance.”

Islandia. See “Islip town balance.”

Island Park. See “Hempstead town balance.”

Islip town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Islip town balance contains all of Islip town except the incorporated places of Brightwaters and Islandia.

Ithaca town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ithaca town balance contains all of Ithaca town except the incorporated place of Cayuga Heights.

Johnson City. See “Union town balance.”

Kenmore. See “Tonawanda town balance.”

Kings Point. See “North Hempstead town balance.”

Lake Grove. See “Brookhaven town balance.”

Lancaster. See “Lancaster town balance.”

Lancaster town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lancaster town balance contains all of Lancaster town except the incorporated places of Depew and Lancaster.

Larchmont. See “Mamaroneck town balance.”

Lawrence. See “Hempstead town balance.”

Lewiston. See “Lewiston town balance.”

Lewiston town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lewiston town balance contains all of Lewiston town except the incorporated place of Lewiston.

Lindenhurst. See “Babylon town balance.”

Liverpool. See “Salina town balance.”

Lloyd Harbor. See “Huntington town balance.”

Lynbrook. See “Hempstead town balance.”

Lysander town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lysander town balance contains all of Lysander town except the incorporated place of Baldwinsville.

Malverne. See “Hempstead town balance.”

Mamaroneck. See “Mamaroneck town balance.”

Mamaroneck town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Mamaroneck town balance contains all of Mamaroneck town except the incorporated places of Larchmont and Mamaroneck.

Manlius. See “Manlius town balance.”

Manlius town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Manlius town balance contains all of Manlius town except the incorporated places of Fayetteville, Manlius, and Minoa.

Manorhaven. See “North Hempstead town balance.”

Massapequa Park. See “Oyster Bay town balance.”

Menands. See “Colonie town balance.”

Milton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Milton town balance contains all of Milton town except the incorporated place of Ballston Spa.

Mineola. See “Hempstead town balance” and “North Hempstead town balance.”

Minoa. See “Manlius town balance.”

Montebello. See “Ramapo town balance.”

Moreau town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Moreau town balance contains all of Moreau town except the incorporated place of South Glens Falls.

Mount Pleasant town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Mount Pleasant town balance contains all of Mount Pleasant town except the incorporated places of Briarcliff Manor, Pleasantville, and Sleepy Hollow.

Munsey Park. See “North Hempstead town balance.”

Muttontown. See “Oyster Bay town balance.”

New Hartford town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. New Hartford town balance contains all of New Hartford town except the incorporated place of New York Mills.

New Hempstead. See “Ramapo town balance.”

New Hyde Park. See “Hempstead town balance” and “North Hempstead town balance.”

New Square. See “Ramapo town balance.”

New Windsor town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. New Windsor town balance contains all of New Windsor town except the incorporated place of Washingtonville.

New York is in Bronx, Kings, New York, Queens, and Richmond Counties.

New York Mills. See “New Hartford town balance” and “Whitestown town balance.”

North Hempstead town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. North Hempstead town balance contains all of North Hempstead town except the incorporated places of East Hills, East Williston, Floral Park, Flower Hill, Garden City, Great Neck, Great Neck Estates, Great Neck Plaza, Kings Point, Manorhaven, Mineola, Munsey Park, New Hyde Park, North Hills, Old Westbury, Port Washington North, Sands Point, Thomaston, Westbury, and Williston Park.

North Hills. See “North Hempstead town balance.”

Northport. See “Huntington town balance.”

North Syracuse. See “Cicero town balance” and “Clay town balance.”

Nyack. See “Clarkstown town balance” and “Orangetown town balance.”

Ogden town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ogden town balance contains all of Ogden town except the incorporated place of Spencerport.

Old Westbury. See “North Hempstead town balance” and “Oyster Bay town balance.”

Orangetown town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Orangetown town balance contains all of Orangetown town except the incorporated places of Nyack and South Nyack.

Orchard Park. See “Orchard Park town balance.”

Orchard Park town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Orchard Park town balance contains all of Orchard Park town except the incorporated place of Orchard Park.

Owego. See “Owego town balance.”

Owego town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Owego town balance contains all of Owego town except the incorporated place of Owego.

Oyster Bay town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census.

Oyster Bay town balance contains all of Oyster Bay town except the incorporated places of Bayville, Brookville, East Hills, Farmingdale, Massapequa Park, Muttontown, Old Westbury, and Sea Cliff.

Patchogue. See “Brookhaven town balance.”

Perinton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Perinton town balance contains all of Perinton town except the incorporated place of Fairport.

Pleasantville. See “Mount Pleasant town balance.”

Pomona. See “Haverstraw town balance” and “Ramapo town balance.”

Port Jefferson. See “Brookhaven town balance.”

Port Washington North. See “North Hempstead town balance.”

Poughkeepsie town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Poughkeepsie town balance contains all of Poughkeepsie town except the incorporated place of Wappingers Falls.

Ramapo town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ramapo town balance contains all of Ramapo town except the incorporated places of Airmont, Chestnut Ridge, Montebello, New Hempstead, New Square, Pomona, Sloatsburg, Spring Valley, Suffern, and Wesley Hills.

Rockville Centre. See “Hempstead town balance.”

Salina town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Salina town balance contains all of Salina town except the incorporated place of Liverpool.

Sands Point. See “North Hempstead town balance.”

Saranac Lake is in Essex and Franklin Counties.

Saugerties. See “Saugerties town balance.”

Saugerties town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Saugerties town balance contains all of Saugerties town except the incorporated place of Saugerties.

Scotia. See “Glenville town balance.”

Sea Cliff. See “Oyster Bay town balance.”

Shawangunk town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Shawangunk town balance contains all of Shawangunk town except the incorporated place of Ellenville.

Sleepy Hollow name was changed from North Tarrytown in December 1996; see “Mount Pleasant town balance.”

Sloan. See “Cheektowaga town balance.”

Sloatsburg. See “Ramapo town balance.”

Solvay. See “Geddes town balance.”

Southampton. See “Southampton town balance.”

Southampton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Southampton town balance contains all of Southampton town except the incorporated place of Southampton.

South Glens Falls. See “Moreau town balance.”

South Nyack. See “Orangetown town balance.”

Spencerport. See “Ogden town balance.”

Spring Valley. See “Clarkstown town balance” and “Ramapo town balance.”

Suffern. See “Ramapo town balance.”

Sullivan town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Sullivan town balance contains all of Sullivan town except the incorporated place of Chittenango.

Tarrytown. See “Greenburgh town balance.”

Thomaston. See “North Hempstead town balance.”

Tonawanda town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Tonawanda town balance contains all of Tonawanda town except the incorporated place of Kenmore.

Tuckahoe. See “Eastchester town balance.”

Union town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Union town balance contains all of Union town except the incorporated places of Endicott and Johnson City.

Valley Stream. See “Hempstead town balance.”

Van Buren town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Van Buren town balance contains all of Van Buren town except the incorporated place of Baldwinsville.

Wappingers Falls. See “Poughkeepsie town balance” and “Wappinger town balance.”

Wappinger town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Wappinger town balance contains all of Wappinger town except the incorporated place of Wappingers Falls.

Warwick. See “Warwick town balance.”

Warwick town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Censuses. Warwick town balance contains all of Warwick town except the incorporated places of Florida, Greenwood Lake, and Warwick.

Washingtonville. See “Blooming Grove town balance” and “New Windsor town balance.”

Webster. See “Webster town balance.”

Webster town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Webster town balance contains all of Webster town except the incorporated place of Webster.

Wesley Hills. See “Ramapo town balance.”

Westbury. See “North Hempstead town balance.”

West Haverstraw. See “Haverstraw town balance.”

Whitesboro. See “Whitestown town balance.”

Whitestown town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Whitestown town balance contains all of Whitestown town except the incorporated places of New York Mills, Whitesboro, and Yorkville.

Williamsville. See “Amherst town balance” and “Cheektowaga town balance.”

Williston Park. See “North Hempstead town balance.”

Yorkville. See “Whitestown town balance.”

Appendix E. Metropolitan Areas

NEW YORK

Albany—Schenectady—Troy, NY MSA

Albany County, NY
Montgomery County, NY
Rensselaer County, NY
Saratoga County, NY
Schenectady County, NY
Schoharie County, NY

Binghamton, NY MSA

Broome County, NY
Tioga County, NY

Buffalo—Niagara Falls, NY MSA

Erie County, NY
Niagara County, NY

Dutchess County, NY PMSA

Dutchess County, NY

Elmira, NY MSA

Chemung County, NY

Glens Falls, NY MSA

Warren County, NY
Washington County, NY

Jamestown, NY MSA

Chautauqua County, NY

Nassau—Suffolk, NY PMSA

Nassau County, NY
Suffolk County, NY

New York, NY PMSA

Bronx County, NY
Kings County, NY
New York County, NY
Putnam County, NY
Queens County, NY

New York, NY PMSA—Con.

Richmond County, NY
Rockland County, NY
Westchester County, NY

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA

Bergen—Passaic, NJ PMSA
Bergen County, NJ
Passaic County, NJ
Bridgeport, CT PMSA
Fairfield County, CT (Part)
Bridgeport city, CT
Fairfield town, CT
Monroe town, CT
Shelton city, CT
Stratford town, CT
Trumbull town, CT
New Haven County, CT (Part)
Ansonia city, CT
Derby city, CT
Milford city, CT
Seymour town, CT
Danbury, CT PMSA
Fairfield County, CT (Part)
Bethel town, CT
Brookfield town, CT
Danbury city, CT
New Fairfield town, CT
Newtown town, CT
Ridgefield town, CT
Litchfield County, CT (Part)
New Milford town, CT

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

Dutchess County, NY PMSA
Dutchess County, NY
Jersey City, NJ PMSA
Hudson County, NJ
Middlesex—Somerset—Hunterdon, NJ PMSA
Hunterdon County, NJ
Middlesex County, NJ
Somerset County, NJ
Monmouth—Ocean, NJ PMSA
Monmouth County, NJ
Ocean County, NJ
Nassau—Suffolk, NY PMSA
Nassau County, NY
Suffolk County, NY
New Haven—Meriden, CT PMSA
Middlesex County, CT (Part)
Clinton town, CT
New Haven County, CT (Part)
Branford town, CT
Cheshire town, CT
East Haven town, CT
Guilford town, CT
Hamden town, CT
Madison town, CT
Meriden city, CT
New Haven city, CT
North Branford town, CT
North Haven town, CT
Orange town, CT
Wallingford town, CT
West Haven city, CT
New York, NY PMSA
Bronx County, NY
Kings County, NY
New York County, NY
Putnam County, NY

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

New York, NY PMSA—Con.
Queens County, NY
Richmond County, NY
Rockland County, NY
Westchester County, NY
Newark, NJ PMSA
Essex County, NJ
Morris County, NJ
Sussex County, NJ
Union County, NJ
Warren County, NJ
Newburgh, NY—PA PMSA
Orange County, NY
Pike County, PA
Stamford—Norwalk, CT PMSA
Fairfield County, CT
Darien town, CT
Greenwich town, CT
New Canaan town, CT
Norwalk city, CT
Stamford city, CT
Westport town, CT
Wilton town, CT
Trenton, NJ PMSA
Mercer County, NJ
Waterbury, CT PMSA
Litchfield County, CT (Part)
Watertown town, CT
New Haven County, CT (Part)
Naugatuck, CT
Southbury town, CT
Waterbury city, CT
Wolcott town, CT
Newburgh, NY—PA PMSA
Orange County, NY
Pike County, PA

Rochester, NY MSA

Genesee County, NY
Livingston County, NY
Monroe County, NY
Ontario County, NY
Orleans County, NY
Wayne County, NY

Syracuse, NY MSA

Cayuga County, NY
Madison County, NY
Onondaga County, NY
Oswego County, NY

Utica—Rome, NY MSA

Herkimer County, NY
Oneida County, NY

Ohio

1997

Issued August 1999

EC97S61A-OH

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Ohio

1997

Issued August 1999

EC97S61A-OH

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	OHIO							
	Educational services	1 184	351 505	128 788	30 280	8 093	32.4	11.9
611	Educational services	1 184	351 505	128 788	30 280	8 093	32.4	11.9
6114	Business schools, & computer & management training	200	96 853	37 404	8 034	1 442	24.7	9.6
61141	Business & secretarial schools	16	14 713	5 689	1 159	330	5.9	29.1
611410	Business & secretarial schools	16	14 713	5 689	1 159	330	5.9	29.1
61142	Computer training	86	43 882	18 470	4 015	611	13.4	6.8
611420	Computer training	86	43 882	18 470	4 015	611	13.4	6.8
61143	Professional & management development training	98	38 258	13 245	2 860	501	45.0	5.3
611430	Professional & management development training	98	38 258	13 245	2 860	501	45.0	5.3
6115	Technical & trade schools	210	78 169	29 960	8 229	1 878	21.8	11.3
61151	Technical & trade schools	210	78 169	29 960	8 229	1 878	21.8	11.3
611511	Cosmetology & barber schools	76	18 517	6 761	1 693	471	8.1	12.0
611512	Flight training	27	13 090	2 968	841	174	23.8	10.1
611513	Apprenticeship training	11	1 367	528	147	33	91.6	6.2
611519	Other trade & technical schools	96	45 195	19 703	5 548	1 200	24.7	11.5
6116	Other schools & instruction	682	138 692	47 119	10 827	4 397	40.0	7.6
61161	Fine arts schools	247	28 711	8 022	1 932	1 144	40.2	7.9
611610	Fine arts schools	247	28 711	8 022	1 932	1 144	40.2	7.9
6116101	Dance schools (including children's & professionals)	218	25 867	7 187	1 729	1 024	37.8	7.7
6116102	Art, drama, & music schools	29	2 844	835	203	120	62.7	9.6
61162	Sports & recreation instruction	167	33 123	8 832	2 163	910	52.6	7.1
611620	Sports & recreation instruction	167	33 123	8 832	2 163	910	52.6	7.1
61163	Language schools	11	7 597	2 935	612	308	5.0	27.1
611630	Language schools	11	7 597	2 935	612	308	5.0	27.1
61169	All other schools & instruction	257	69 261	27 330	6 120	2 035	37.7	5.6
611691	Exam preparation & tutoring	74	13 994	4 778	1 008	667	35.0	9.7
611692	Automobile driving schools	107	19 017	8 581	1 819	831	48.9	6.2
611699	All other miscellaneous schools & instruction	76	36 250	13 971	3 293	537	32.9	3.6
6117	Educational support services	92	37 791	14 305	3 190	376	46.1	35.0
61171	Educational support services	92	37 791	14 305	3 190	376	46.1	35.0
611710	Educational support services	92	37 791	14 305	3 190	376	46.1	35.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	OHIO								
	Educational services	251	85 826	82 390	32 121	7 742	2 162	24.2	23.5
611	Educational services	251	85 826	82 390	32 121	7 742	2 162	24.2	23.5
6114	Business schools, & computer & management training	19	7 961	7 697	2 267	546	89	17.4	27.2
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61143	Professional & management development training	18	D	D	D	D	b	D	D
611430	Professional & management development training	18	D	D	D	D	b	D	D
6115	Technical & trade schools	72	24 945	23 755	8 702	2 066	568	34.3	25.0
61151	Technical & trade schools	72	24 945	23 755	8 702	2 066	568	34.3	25.0
611513	Apprenticeship training	53	13 894	13 344	4 916	1 182	427	57.1	27.9
611519	Other trade & technical schools	19	11 051	10 411	3 786	884	141	5.6	21.5
6116	Other schools & instruction	131	41 894	40 141	16 737	4 152	1 165	19.1	16.2
61161	Fine arts schools	34	8 992	8 730	4 021	1 018	393	19.8	20.5
611610	Fine arts schools	34	8 992	8 730	4 021	1 018	393	19.8	20.5
6116101	Dance schools (including children's & professionals)	10	1 579	1 525	396	93	44	38.3	17.9
6116102	Art, drama, & music schools	24	7 413	7 205	3 625	925	349	15.9	21.1
61162	Sports & recreation instruction	22	5 292	4 933	1 560	350	116	25.4	11.5
611620	Sports & recreation instruction	22	5 292	4 933	1 560	350	116	25.4	11.5
61163	Language schools	1	D	D	D	D	a	D	D
611630	Language schools	1	D	D	D	D	a	D	D
61169	All other schools & instruction	74	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	16	1 953	1 909	1 076	304	109	41.6	21.0
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	57	D	D	D	D	f	D	D
6117	Educational support services	29	11 026	10 797	4 415	978	340	25.7	45.2
61171	Educational support services	29	11 026	10 797	4 415	978	340	25.7	45.2
611710	Educational support services	29	11 026	10 797	4 415	978	340	25.7	45.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CANTON—MASSILLON, OH MSA								
61	Educational services	43	12 056	3 196	790	261	25.5	13.3
611	Educational services	43	12 056	3 196	790	261	25.5	13.3
6115	Technical & trade schools	5	2 448	808	155	54	1.9	—
61151	Technical & trade schools	5	2 448	808	155	54	1.9	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	28	6 768	1 737	489	162	27.6	3.7
61161	Fine arts schools	13	1 523	477	128	70	44.0	8.5
611610	Fine arts schools	13	1 523	477	128	70	44.0	8.5
6116101	Dance schools (including children's & professionals')	13	1 523	477	128	70	44.0	8.5
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
CINCINNATI—HAMILTON, OH—KY—IN CMSA								
61	Educational services	255	81 360	30 657	6 883	1 834	23.9	9.8
611	Educational services	255	81 360	30 657	6 883	1 834	23.9	9.8
6114	Business schools, & computer & management training	58	D	D	D	e	D	D
61142	Computer training	28	18 213	8 649	1 924	247	7.3	13.1
611420	Computer training	28	18 213	8 649	1 924	247	7.3	13.1
61143	Professional & management development training	27	D	D	D	c	D	D
611430	Professional & management development training	27	D	D	D	c	D	D
6115	Technical & trade schools	39	D	D	D	c	D	D
61151	Technical & trade schools	39	D	D	D	c	D	D
611511	Cosmetology & barber schools	15	3 445	1 131	271	71	2.9	—
611512	Flight training	5	3 915	628	164	41	26.9	6.4
611519	Other trade & technical schools	17	D	D	D	c	D	D
6116	Other schools & instruction	144	D	D	D	g	D	D
61161	Fine arts schools	46	5 281	1 408	356	220	37.5	6.7
611610	Fine arts schools	46	5 281	1 408	356	220	37.5	6.7
6116101	Dance schools (including children's & professionals')	40	4 370	1 036	254	164	36.6	8.1
61162	Sports & recreation instruction	33	5 984	2 085	452	196	51.6	7.0
611620	Sports & recreation instruction	33	5 984	2 085	452	196	51.6	7.0
61163	Language schools	5	4 913	2 126	427	238	.1	9.7
611630	Language schools	5	4 913	2 126	427	238	.1	9.7
61169	All other schools & instruction	60	D	D	D	e	D	D
611691	Exam preparation & tutoring	25	D	D	D	c	D	D
611692	Automobile driving schools	17	3 769	1 765	351	139	40.2	4.0
6117	Educational support services	14	4 409	1 338	284	39	70.4	1.7
61171	Educational support services	14	4 409	1 338	284	39	70.4	1.7
611710	Educational support services	14	4 409	1 338	284	39	70.4	1.7
Cincinnati, OH—KY—IN PMSA								
61	Educational services	218	71 200	26 728	5 991	1 569	22.8	10.7
611	Educational services	218	71 200	26 728	5 991	1 569	22.8	10.7
6114	Business schools, & computer & management training	48	32 966	14 282	3 231	407	8.6	14.0
61142	Computer training	24	D	D	D	c	D	D
611420	Computer training	24	D	D	D	c	D	D
61143	Professional & management development training	21	D	D	D	c	D	D
611430	Professional & management development training	21	D	D	D	c	D	D
6115	Technical & trade schools	30	10 670	2 919	687	170	23.0	10.7
61151	Technical & trade schools	30	10 670	2 919	687	170	23.0	10.7
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	5	3 915	628	164	41	26.9	6.4
6116	Other schools & instruction	126	23 155	8 189	1 789	953	33.8	7.7
61161	Fine arts schools	42	4 918	1 319	336	199	36.1	3.9
611610	Fine arts schools	42	4 918	1 319	336	199	36.1	3.9
6116101	Dance schools (including children's & professionals')	36	4 007	947	234	143	34.8	4.8
61162	Sports & recreation instruction	27	4 477	1 500	348	142	62.0	9.4
611620	Sports & recreation instruction	27	4 477	1 500	348	142	62.0	9.4
61163	Language schools	5	4 913	2 126	427	238	.1	9.7
611630	Language schools	5	4 913	2 126	427	238	.1	9.7
61169	All other schools & instruction	52	8 847	3 244	678	374	36.9	7.8
611691	Exam preparation & tutoring	22	D	D	D	c	D	D
611692	Automobile driving schools	12	D	D	D	c	D	D
6117	Educational support services	14	4 409	1 338	284	39	70.4	1.7
61171	Educational support services	14	4 409	1 338	284	39	70.4	1.7
611710	Educational support services	14	4 409	1 338	284	39	70.4	1.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.								
Hamilton—Middletown, OH PMSA								
61	Educational services	37	10 160	3 929	892	265	31.2	3.4
611	Educational services	37	10 160	3 929	892	265	31.2	3.4
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61162	Sports & recreation instruction	6	1 507	585	104	54	20.7	—
611620	Sports & recreation instruction	6	1 507	585	104	54	20.7	—
61169	All other schools & instruction	8	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
CLEVELAND—AKRON, OH CMSA								
61	Educational services	351	97 187	36 364	8 222	2 265	37.1	17.9
611	Educational services	351	97 187	36 364	8 222	2 265	37.1	17.9
6114	Business schools, & computer & management training	59	26 584	10 285	2 073	485	34.8	15.4
61141	Business & secretarial schools	8	9 304	4 171	832	231	2.9	41.7
611410	Business & secretarial schools	8	9 304	4 171	832	231	2.9	41.7
61142	Computer training	22	5 956	2 216	465	81	49.4	—
611420	Computer training	22	5 956	2 216	465	81	49.4	—
61143	Professional & management development training	29	11 324	3 898	776	173	53.3	1.9
611430	Professional & management development training	29	11 324	3 898	776	173	53.3	1.9
6115	Technical & trade schools	65	29 918	12 051	2 989	649	22.0	17.5
61151	Technical & trade schools	65	29 918	12 051	2 989	649	22.0	17.5
611511	Cosmetology & barber schools	21	5 784	2 363	606	158	9.1	24.4
611519	Other trade & technical schools	34	22 495	9 165	2 249	457	19.7	16.9
6116	Other schools & instruction	191	31 414	10 720	2 465	1 033	50.8	13.5
61161	Fine arts schools	64	6 389	1 837	447	261	49.4	10.8
611610	Fine arts schools	64	6 389	1 837	447	261	49.4	10.8
6116101	Dance schools (including children's & professionals)	56	5 932	1 731	422	242	47.9	9.3
61162	Sports & recreation instruction	54	8 485	2 598	614	227	60.4	16.0
611620	Sports & recreation instruction	54	8 485	2 598	614	227	60.4	16.0
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	68	D	D	D	e	D	D
611691	Exam preparation & tutoring	25	D	D	D	c	D	D
611692	Automobile driving schools	22	4 165	1 904	432	190	55.7	1.2
611699	All other miscellaneous schools & instruction	21	6 015	2 356	533	110	46.1	4.1
6117	Educational support services	36	9 271	3 308	695	98	46.5	41.2
61171	Educational support services	36	9 271	3 308	695	98	46.5	41.2
611710	Educational support services	36	9 271	3 308	695	98	46.5	41.2
Akron, OH PMSA								
61	Educational services	80	18 249	6 599	1 532	510	32.0	15.3
611	Educational services	80	18 249	6 599	1 532	510	32.0	15.3
6114	Business schools, & computer & management training	10	3 323	1 112	214	60	29.9	36.2
6115	Technical & trade schools	15	7 823	3 014	765	192	23.6	6.6
61151	Technical & trade schools	15	7 823	3 014	765	192	23.6	6.6
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	8	6 585	2 466	628	154	22.9	7.9
6116	Other schools & instruction	48	6 368	2 330	541	254	43.7	10.4
61161	Fine arts schools	16	1 219	368	125	55	44.3	8.5
611610	Fine arts schools	16	1 219	368	125	55	44.3	8.5
6116101	Dance schools (including children's & professionals)	16	1 219	368	125	55	44.3	8.5
61162	Sports & recreation instruction	10	1 557	512	100	31	29.5	16.3
611620	Sports & recreation instruction	10	1 557	512	100	31	29.5	16.3
61169	All other schools & instruction	20	D	D	D	c	D	D
611692	Automobile driving schools	6	1 201	495	106	50	50.6	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLEVELAND—AKRON, OH CMSA—Con.								
Cleveland—Lorain—Elyria, OH PMSA								
61	Educational services	271	78 938	29 765	6 690	1 755	38.3	18.5
611	Educational services	271	78 938	29 765	6 690	1 755	38.3	18.5
6114	Business schools, & computer & management training	49	23 261	9 173	1 859	425	35.5	12.4
61141	Business & secretarial schools	5	D	D	D	c	D	D
611410	Business & secretarial schools	5	D	D	D	c	D	D
61142	Computer training	17	D	D	D	b	D	D
611420	Computer training	17	D	D	D	b	D	D
61143	Professional & management development training	27	D	D	D	c	D	D
611430	Professional & management development training	27	D	D	D	c	D	D
6115	Technical & trade schools	50	22 095	9 037	2 224	457	21.4	21.3
61151	Technical & trade schools	50	22 095	9 037	2 224	457	21.4	21.3
611511	Cosmetology & barber schools	16	D	D	D	c	D	D
611519	Other trade & technical schools	26	15 910	6 699	1 621	303	18.4	20.7
6116	Other schools & instruction	143	25 046	8 390	1 924	779	52.6	14.3
61161	Fine arts schools	48	5 170	1 469	322	206	50.6	11.3
611610	Fine arts schools	48	5 170	1 469	322	206	50.6	11.3
6116101	Dance schools (including children's & professionals)	40	4 713	1 363	297	187	48.8	9.5
61162	Sports & recreation instruction	44	6 928	2 086	514	196	67.3	15.9
611620	Sports & recreation instruction	44	6 928	2 086	514	196	67.3	15.9
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	48	D	D	D	e	D	D
611691	Exam preparation & tutoring	18	D	D	D	c	D	D
611692	Automobile driving schools	16	2 964	1 409	326	140	57.8	1.8
611699	All other miscellaneous schools & instruction	14	4 946	1 853	423	62	42.8	5.0
6117	Educational support services	29	8 536	3 165	683	94	47.9	39.9
61171	Educational support services	29	8 536	3 165	683	94	47.9	39.9
611710	Educational support services	29	8 536	3 165	683	94	47.9	39.9
COLUMBUS, OH MSA								
61	Educational services	185	51 560	18 371	4 292	1 162	43.4	5.5
611	Educational services	185	51 560	18 371	4 292	1 162	43.4	5.5
6114	Business schools, & computer & management training	31	11 698	3 896	794	160	38.1	2.7
61142	Computer training	12	D	D	D	b	D	D
611420	Computer training	12	D	D	D	b	D	D
61143	Professional & management development training	17	D	D	D	b	D	D
611430	Professional & management development training	17	D	D	D	b	D	D
6115	Technical & trade schools	31	8 203	2 886	741	178	37.7	8.0
61151	Technical & trade schools	31	8 203	2 886	741	178	37.7	8.0
611511	Cosmetology & barber schools	11	D	D	D	b	D	D
611519	Other trade & technical schools	13	4 183	1 345	324	80	59.7	2.7
6116	Other schools & instruction	107	26 888	9 820	2 374	758	40.6	6.5
61161	Fine arts schools	36	5 742	1 644	362	181	35.8	5.6
611610	Fine arts schools	36	5 742	1 644	362	181	35.8	5.6
6116101	Dance schools (including children's & professionals)	29	4 909	1 492	339	166	25.4	6.5
61162	Sports & recreation instruction	32	7 908	1 620	460	170	75.0	3.6
611620	Sports & recreation instruction	32	7 908	1 620	460	170	75.0	3.6
61169	All other schools & instruction	38	D	D	D	e	D	D
611691	Exam preparation & tutoring	10	D	D	D	b	D	D
611692	Automobile driving schools	11	4 901	2 289	518	203	20.5	13.3
611699	All other miscellaneous schools & instruction	17	5 777	3 338	822	103	15.0	8.7
6117	Educational support services	16	4 771	1 769	383	66	82.1	2.4
61171	Educational support services	16	4 771	1 769	383	66	82.1	2.4
611710	Educational support services	16	4 771	1 769	383	66	82.1	2.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAYTON—SPRINGFIELD, OH MSA								
61	Educational services	102	36 660	13 191	2 889	729	40.4	7.0
611	Educational services	102	36 660	13 191	2 889	729	40.4	7.0
6114	Business schools, & computer & management training	20	11 940	3 877	785	161	19.7	5.0
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
61142	Computer training	9	5 407	2 087	400	72	10.1	11.1
611420	Computer training	9	5 407	2 087	400	72	10.1	11.1
6115	Technical & trade schools	19	D	D	D	b	D	D
61151	Technical & trade schools	19	D	D	D	b	D	D
611511	Cosmetology & barber schools	8	1 757	642	148	32	9.2	.9
6116	Other schools & instruction	58	18 293	6 921	1 528	448	48.8	5.4
61161	Fine arts schools	22	4 638	1 301	307	147	16.2	5.7
611610	Fine arts schools	22	4 638	1 301	307	147	16.2	5.7
6116101	Dance schools (including children's & professionals)	20	D	D	D	c	D	D
61162	Sports & recreation instruction	10	2 321	698	167	78	66.0	11.4
611620	Sports & recreation instruction	10	2 321	698	167	78	66.0	11.4
61169	All other schools & instruction	26	11 334	4 922	1 054	223	58.6	4.0
611691	Exam preparation & tutoring	9	1 593	572	105	68	19.2	28.2
611692	Automobile driving schools	9	1 889	999	159	83	49.7	—
611699	All other miscellaneous schools & instruction	8	7 852	3 351	790	72	68.8	—
HUNTINGTON—ASHLAND, WV—KY—OH MSA								
61	Educational services	16	2 894	1 136	276	108	38.9	3.8
611	Educational services	16	2 894	1 136	276	108	38.9	3.8
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	10	1 046	366	92	55	16.0	6.2
61161	Fine arts schools	5	731	235	65	43	10.1	—
611610	Fine arts schools	5	731	235	65	43	10.1	—
6116101	Dance schools (including children's & professionals)	5	731	235	65	43	10.1	—
LIMA, OH MSA								
61	Educational services	11	1 731	572	140	71	30.4	—
611	Educational services	11	1 731	572	140	71	30.4	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61161	Fine arts schools	7	789	192	46	29	40.1	—
611610	Fine arts schools	7	789	192	46	29	40.1	—
6116101	Dance schools (including children's & professionals)	7	789	192	46	29	40.1	—
MANSFIELD, OH MSA								
61	Educational services	13	1 671	398	75	32	81.4	18.6
611	Educational services	13	1 671	398	75	32	81.4	18.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
PARKERSBURG—MARIETTA, WV—OH MSA								
61	Educational services	7	5 014	2 876	689	148	19.2	—
611	Educational services	7	5 014	2 876	689	148	19.2	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
STEUBENVILLE—WEIRTON, OH—WV MSA								
61	Educational services	12	1 638	380	82	37	9.3	2.5
611	Educational services	12	1 638	380	82	37	9.3	2.5
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TOLEDO, OH MSA								
61	Educational services	75	35 598	11 928	3 121	553	16.0	28.3
611	Educational services	75	35 598	11 928	3 121	553	16.0	28.3
6114	Business schools, & computer & management training	16	7 538	2 943	703	102	9.9	1.0
61142	Computer training	9	6 298	2 607	639	86	.6	.2
611420	Computer training	9	6 298	2 607	639	86	.6	.2
6115	Technical & trade schools	11	10 999	2 759	892	125	3.8	5.8
61151	Technical & trade schools	11	10 999	2 759	892	125	3.8	5.8
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	41	5 478	1 706	396	281	49.8	8.1
61161	Fine arts schools	17	1 674	431	109	96	53.5	9.0
611610	Fine arts schools	17	1 674	431	109	96	53.5	9.0
6116101	Dance schools (including children's & professionals)	17	1 674	431	109	96	53.5	9.0
61162	Sports & recreation instruction	12	2 066	657	144	99	34.0	—
611620	Sports & recreation instruction	12	2 066	657	144	99	34.0	—
61169	All other schools & instruction	12	1 738	618	143	86	65.0	16.8
6117	Educational support services	7	11 583	4 520	1 130	45	15.5	77.1
61171	Educational support services	7	11 583	4 520	1 130	45	15.5	77.1
611710	Educational support services	7	11 583	4 520	1 130	45	15.5	77.1
WHEELING, WV—OH MSA								
61	Educational services	10	1 296	351	79	47	31.6	23.3
611	Educational services	10	1 296	351	79	47	31.6	23.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	5	737	204	49	27	12.2	41.0
611610	Fine arts schools	5	737	204	49	27	12.2	41.0
6116101	Dance schools (including children's & professionals)	5	737	204	49	27	12.2	41.0
YOUNGSTOWN—WARREN, OH MSA								
61	Educational services	61	14 459	6 370	2 268	673	21.7	4.3
611	Educational services	61	14 459	6 370	2 268	673	21.7	4.3
6115	Technical & trade schools	20	5 645	3 915	1 758	437	8.5	5.1
61151	Technical & trade schools	20	5 645	3 915	1 758	437	8.5	5.1
611511	Cosmetology & barber schools	9	1 124	394	74	41	9.2	10.9
611519	Other trade & technical schools	7	D	D	D	e	D	D
6116	Other schools & instruction	34	5 587	1 485	294	176	43.1	5.7
61161	Fine arts schools	16	1 739	522	127	78	37.6	9.3
611610	Fine arts schools	16	1 739	522	127	78	37.6	9.3
6116101	Dance schools (including children's & professionals)	15	D	D	D	b	D	D
61162	Sports & recreation instruction	10	1 565	360	86	44	35.7	—
611620	Sports & recreation instruction	10	1 565	360	86	44	35.7	—
61169	All other schools & instruction	8	2 283	603	81	54	52.3	7.0
AREA OUTSIDE OHIO METROPOLITAN AREAS								
61	Educational services	122	D	D	D	f	D	D
611	Educational services	122	D	D	D	f	D	D
6115	Technical & trade schools	19	4 655	1 880	366	89	48.1	4.8
61151	Technical & trade schools	19	4 655	1 880	366	89	48.1	4.8
611511	Cosmetology & barber schools	6	886	332	73	35	31.8	—
6116	Other schools & instruction	90	D	D	D	f	D	D
61161	Fine arts schools	32	1 818	379	100	104	64.4	13.7
611610	Fine arts schools	32	1 818	379	100	104	64.4	13.7
6116101	Dance schools (including children's & professionals)	28	1 548	260	74	86	70.0	7.4
61162	Sports & recreation instruction	21	D	D	D	c	D	D
611620	Sports & recreation instruction	21	D	D	D	c	D	D
61169	All other schools & instruction	37	D	D	D	e	D	D
611692	Automobile driving schools	28	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CANTON—MASSILLON, OH MSA									
61	Educational services	7	2 286	2 139	924	227	84	8.4	40.8
611	Educational services	7	2 286	2 139	924	227	84	8.4	40.8
6115	Technical & trade schools	3	496	488	121	39	42	D	—
61151	Technical & trade schools	3	496	488	121	39	42	D	—
6116	Other schools & instruction	2	D	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	D	a	D	D
CINCINNATI—HAMILTON, OH—KY—IN CMSA									
61	Educational services	50	D	D	D	D	e	D	D
611	Educational services	50	D	D	D	D	e	D	D
6115	Technical & trade schools	11	4 916	4 624	1 214	242	55	17.3	18.6
61151	Technical & trade schools	11	4 916	4 624	1 214	242	55	17.3	18.6
6116	Other schools & instruction	31	D	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	D	b	D	D
61162	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
611620	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
61169	All other schools & instruction	18	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	c	D	D
Cincinnati, OH—KY—IN PMSA									
61	Educational services	46	15 416	14 999	5 082	1 192	302	22.5	23.2
611	Educational services	46	15 416	14 999	5 082	1 192	302	22.5	23.2
6115	Technical & trade schools	10	D	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	D	b	D	D
6116	Other schools & instruction	28	D	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	D	b	D	D
61162	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
611620	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
61169	All other schools & instruction	15	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	b	D	D
Hamilton—Middletown, OH PMSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
CLEVELAND—AKRON, OH CMSA									
61	Educational services	79	23 015	21 768	9 495	2 315	727	28.2	25.8
611	Educational services	79	23 015	21 768	9 495	2 315	727	28.2	25.8
6115	Technical & trade schools	19	7 431	6 860	2 681	625	122	42.2	29.7
61151	Technical & trade schools	19	7 431	6 860	2 681	625	122	42.2	29.7
611513	Apprenticeship training	12	4 494	4 075	1 320	290	62	68.4	28.2
6116	Other schools & instruction	44	11 238	10 535	5 366	1 344	413	14.1	14.5
61161	Fine arts schools	19	5 170	5 051	2 755	692	248	4.3	19.1
611610	Fine arts schools	19	5 170	5 051	2 755	692	248	4.3	19.1
6116102	Art, drama, & music schools	15	D	D	D	D	c	D	D
61169	All other schools & instruction	19	5 153	4 589	2 181	555	138	16.2	11.8
611699	All other miscellaneous schools & instruction	11	4 110	3 564	1 648	430	87	12.9	8.7
6117	Educational support services	12	2 952	2 950	1 006	239	181	49.7	33.4
61171	Educational support services	12	2 952	2 950	1 006	239	181	49.7	33.4
611710	Educational support services	12	2 952	2 950	1 006	239	181	49.7	33.4
Akron, OH PMSA									
61	Educational services	14	6 320	5 451	2 283	536	116	32.1	12.5
611	Educational services	14	6 320	5 451	2 283	536	116	32.1	12.5
6115	Technical & trade schools	6	3 671	3 279	1 316	313	66	45.2	19.4
61151	Technical & trade schools	6	3 671	3 279	1 316	313	66	45.2	19.4
611513	Apprenticeship training	5	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CLEVELAND—AKRON, OH CMSA—Con.									
Cleveland—Lorain—Elyria, OH PMSA									
61	Educational services	65	16 695	16 317	7 212	1 779	611	26.6	30.8
611	Educational services	65	16 695	16 317	7 212	1 779	611	26.6	30.8
6115	Technical & trade schools	13	3 760	3 581	1 365	312	56	39.3	39.7
61151	Technical & trade schools	13	3 760	3 581	1 365	312	56	39.3	39.7
6116	Other schools & instruction	38	D	D	D	D	e	D	D
61161	Fine arts schools	18	D	D	D	D	c	D	D
611610	Fine arts schools	18	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	15	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	b	D	D
6117	Educational support services	10	D	D	D	D	c	D	D
61171	Educational support services	10	D	D	D	D	c	D	D
611710	Educational support services	10	D	D	D	D	c	D	D
COLUMBUS, OH MSA									
61	Educational services	43	18 300	17 494	5 433	1 308	274	22.4	26.3
611	Educational services	43	18 300	17 494	5 433	1 308	274	22.4	26.3
6114	Business schools, & computer & management training ..	6	5 588	5 381	1 493	373	51	5.0	16.1
61143	Professional & management development training	6	5 588	5 381	1 493	373	51	5.0	16.1
611430	Professional & management development training ..	6	5 588	5 381	1 493	373	51	5.0	16.1
6115	Technical & trade schools	12	2 598	2 326	713	187	41	47.9	26.4
61151	Technical & trade schools	12	2 598	2 326	713	187	41	47.9	26.4
6116	Other schools & instruction	21	8 929	8 704	2 964	690	164	28.8	22.9
61169	All other schools & instruction	16	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	c	D	D
DAYTON—SPRINGFIELD, OH MSA									
61	Educational services	26	10 409	10 353	4 468	1 106	343	16.1	23.1
611	Educational services	26	10 409	10 353	4 468	1 106	343	16.1	23.1
6115	Technical & trade schools	10	6 146	6 193	2 641	638	210	20.5	16.1
61151	Technical & trade schools	10	6 146	6 193	2 641	638	210	20.5	16.1
611513	Apprenticeship training	8	D	D	D	D	c	D	D
6116	Other schools & instruction	13	3 690	3 648	1 499	406	125	9.8	24.2
61161	Fine arts schools	2	D	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	D	c	D	D
HUNTINGTON—ASHLAND, WV—KY—OH MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
LIMA, OH MSA									
61	Educational services	6	425	407	208	51	21	42.8	33.2
611	Educational services	6	425	407	208	51	21	42.8	33.2
MANSFIELD, OH MSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	D	b	D	D
611610	Fine arts schools	1	D	D	D	D	b	D	D
PARKERSBURG—MARIETTA, WV—OH MSA									
61	Educational services	7	3 194	2 652	701	186	49	44.7	5.7
611	Educational services	7	3 194	2 652	701	186	49	44.7	5.7
6115	Technical & trade schools	5	D	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	D	b	D	D
STEUBENVILLE—WEIRTON, OH—WV MSA									
61	Educational services	4	501	482	186	45	19	91.0	9.0
611	Educational services	4	501	482	186	45	19	91.0	9.0

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
TOLEDO, OH MSA									
61	Educational services	10	3 149	3 071	1 196	296	76	41.4	55.4
611	Educational services	10	3 149	3 071	1 196	296	76	41.4	55.4
6115	Technical & trade schools	6	2 133	1 948	847	222	54	61.1	38.9
61151	Technical & trade schools	6	2 133	1 948	847	222	54	61.1	38.9
WHEELING, WV—OH MSA									
61	Educational services	6	2 641	2 838	1 034	276	117	—	73.2
611	Educational services	6	2 641	2 838	1 034	276	117	—	73.2
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	D	c	D	D
61169	All other schools & instruction	1	D	D	D	D	b	D	D
YOUNGSTOWN—WARREN, OH MSA									
61	Educational services	6	1 129	1 057	278	64	36	53.3	2.3
611	Educational services	6	1 129	1 057	278	64	36	53.3	2.3
6116	Other schools & instruction	4	D	D	D	D	b	D	D
AREA OUTSIDE OHIO METROPOLITAN AREAS									
61	Educational services	20	D	D	D	D	c	D	D
611	Educational services	20	D	D	D	D	c	D	D
6115	Technical & trade schools	5	896	1 002	383	89	26	33.6	66.4
61151	Technical & trade schools	5	896	1 002	383	89	26	33.6	66.4
6116	Other schools & instruction	10	D	D	D	D	c	D	D
61169	All other schools & instruction	7	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
ALLEN COUNTY, OH								
61	Educational services	7	1 313	462	111	59	28.0	—
611	Educational services	7	1 313	462	111	59	28.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
ASHLAND COUNTY, OH								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
ASHTABULA COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ATHENS COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
AUGLAIZE COUNTY, OH								
61	Educational services	4	418	110	29	12	38.3	—
611	Educational services	4	418	110	29	12	38.3	—
BELMONT COUNTY, OH								
61	Educational services	4	461	125	27	23	72.5	—
611	Educational services	4	461	125	27	23	72.5	—
BROWN COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BUTLER COUNTY, OH								
61	Educational services	37	10 160	3 929	892	265	31.2	3.4
611	Educational services	37	10 160	3 929	892	265	31.2	3.4
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61162	Sports & recreation instruction	6	1 507	585	104	54	20.7	—
611620	Sports & recreation instruction	6	1 507	585	104	54	20.7	—
61169	All other schools & instruction	8	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
CARROLL COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
CHAMPAIGN COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
CLARK COUNTY, OH								
61	Educational services	11	1 442	471	86	41	42.9	35.9
611	Educational services	11	1 442	471	86	41	42.9	35.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
CLERMONT COUNTY, OH								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	4	1 029	340	87	53	54.0	—
CLINTON COUNTY, OH								
61	Educational services	3	120	29	8	8	D	—
COLUMBIANA COUNTY, OH								
61	Educational services	5	289	94	16	12	64.4	—
611	Educational services	5	289	94	16	12	64.4	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
CRAWFORD COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CUYAHOGA COUNTY, OH								
61	Educational services	190	62 530	23 531	5 263	1 362	35.2	20.9
611	Educational services	190	62 530	23 531	5 263	1 362	35.2	20.9
6114	Business schools, & computer & management training	35	19 793	8 426	1 691	395	27.9	14.6
61141	Business & secretarial schools	5	D	D	D	c	D	D
611410	Business & secretarial schools	5	D	D	D	c	D	D
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
61143	Professional & management development training	21	7 581	3 169	624	154	46.9	2.8
611430	Professional & management development training	21	7 581	3 169	624	154	46.9	2.8
6115	Technical & trade schools	39	17 676	7 055	1 777	353	20.3	21.8
61151	Technical & trade schools	39	17 676	7 055	1 777	353	20.3	21.8
611511	Cosmetology & barber schools	14	D	D	D	c	D	D
611519	Other trade & technical schools	19	D	D	D	c	D	D
6116	Other schools & instruction	97	17 917	5 699	1 294	551	52.7	16.5
61161	Fine arts schools	33	3 682	1 097	239	135	37.4	15.6
611610	Fine arts schools	33	3 682	1 097	239	135	37.4	15.6
6116101	Dance schools (including children's & professionals')	29	3 502	1 036	225	126	37.9	12.8
61162	Sports & recreation instruction	29	4 782	1 367	332	133	65.2	14.9
611620	Sports & recreation instruction	29	4 782	1 367	332	133	65.2	14.9
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	32	D	D	D	c	D	D
611691	Exam preparation & tutoring	12	D	D	D	c	D	D
611692	Automobile driving schools	11	D	D	D	b	D	D
6117	Educational support services	19	7 144	2 351	501	63	48.4	47.5
61171	Educational support services	19	7 144	2 351	501	63	48.4	47.5
611710	Educational support services	19	7 144	2 351	501	63	48.4	47.5
DARKE COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
DEFIANCE COUNTY, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
DELAWARE COUNTY, OH								
61	Educational services	19	3 468	1 158	249	63	29.7	2.1
611	Educational services	19	3 468	1 158	249	63	29.7	2.1
6116	Other schools & instruction	10	D	D	D	b	D	D
ERIE COUNTY, OH								
61	Educational services	8	1 535	318	55	31	90.6	.8
611	Educational services	8	1 535	318	55	31	90.6	.8
FAIRFIELD COUNTY, OH								
61	Educational services	8	2 947	2 062	359	42	11.5	10.4
611	Educational services	8	2 947	2 062	359	42	11.5	10.4
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FRANKLIN COUNTY, OH								
61	Educational services	140	42 224	14 168	3 506	974	47.4	5.8
611	Educational services	140	42 224	14 168	3 506	974	47.4	5.8
6114	Business schools, & computer & management training	25	D	D	D	c	D	D
61142	Computer training	8	D	D	D	b	D	D
611420	Computer training	8	D	D	D	b	D	D
61143	Professional & management development training	15	D	D	D	b	D	D
611430	Professional & management development training	15	D	D	D	b	D	D
6115	Technical & trade schools	26	7 428	2 632	671	166	34.5	8.8
61151	Technical & trade schools	26	7 428	2 632	671	166	34.5	8.8
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
6116	Other schools & instruction	77	20 652	6 902	1 841	616	45.4	7.0
61161	Fine arts schools	24	4 114	1 270	286	143	32.2	5.8
611610	Fine arts schools	24	4 114	1 270	286	143	32.2	5.8
6116101	Dance schools (including children's & professionals)	19	D	D	D	c	D	D
61162	Sports & recreation instruction	21	6 362	1 303	395	133	83.0	.7
611620	Sports & recreation instruction	21	6 362	1 303	395	133	83.0	.7
61169	All other schools & instruction	31	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
611692	Automobile driving schools	9	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	b	D	D
6117	Educational support services	12	D	D	D	b	D	D
61171	Educational support services	12	D	D	D	b	D	D
611710	Educational support services	12	D	D	D	b	D	D
FULTON COUNTY, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
GEAUGA COUNTY, OH								
61	Educational services	13	2 546	692	116	25	57.8	15.9
611	Educational services	13	2 546	692	116	25	57.8	15.9
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
GREENE COUNTY, OH								
61	Educational services	18	5 442	2 042	389	107	36.4	.3
611	Educational services	18	5 442	2 042	389	107	36.4	.3
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
GUERNSEY COUNTY, OH								
61	Educational services	3	151	36	3	9	D	-

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							From administrative records ¹	Estimated ²
HAMILTON COUNTY, OH								
61	Educational services	149	55 197	21 454	4 707	1 124	23.8	8.8
611	Educational services	149	55 197	21 454	4 707	1 124	23.8	8.8
6114	Business schools, & computer & management training	38	D	D	D	e	D	D
61142	Computer training	19	D	D	D	c	D	D
611420	Computer training	19	D	D	D	c	D	D
61143	Professional & management development training	18	D	D	D	b	D	D
611430	Professional & management development training	18	D	D	D	b	D	D
6115	Technical & trade schools	22	D	D	D	c	D	D
61151	Technical & trade schools	22	D	D	D	c	D	D
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
6116	Other schools & instruction	77	17 118	6 317	1 343	660	29.5	9.6
61161	Fine arts schools	22	D	D	D	b	D	D
611610	Fine arts schools	22	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	18	D	D	D	b	D	D
61162	Sports & recreation instruction	14	2 623	881	189	49	68.7	13.0
611620	Sports & recreation instruction	14	2 623	881	189	49	68.7	13.0
61163	Language schools	5	4 913	2 126	427	238	.1	9.7
611630	Language schools	5	4 913	2 126	427	238	.1	9.7
61169	All other schools & instruction	36	D	D	D	e	D	D
611691	Exam preparation & tutoring	16	D	D	D	c	D	D
611692	Automobile driving schools	8	D	D	D	b	D	D
6117	Educational support services	12	D	D	D	b	D	D
61171	Educational support services	12	D	D	D	b	D	D
611710	Educational support services	12	D	D	D	b	D	D
HANCOCK COUNTY, OH								
61	Educational services	6	2 038	703	91	44	50.1	—
611	Educational services	6	2 038	703	91	44	50.1	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
HARDIN COUNTY, OH								
61	Educational services	3	146	36	8	7	D	—
HARRISON COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
HENRY COUNTY, OH								
61	Educational services	3	120	54	12	8	100.0	—
HIGHLAND COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
HOCKING COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HURON COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
JACKSON COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
JEFFERSON COUNTY, OH								
61	Educational services	7	1 503	327	66	24	9.0	—
611	Educational services	7	1 503	327	66	24	9.0	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
KNOX COUNTY, OH								
61	Educational services	3	278	101	30	15	44.6	55.4
611	Educational services	3	278	101	30	15	44.6	55.4

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							From administrative records ¹	Estimated ²
LAKE COUNTY, OH								
61	Educational services	28	7 604	3 027	694	200	45.0	13.0
611	Educational services	28	7 604	3 027	694	200	45.0	13.0
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	18	4 367	1 911	478	142	38.7	3.0
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
LAWRENCE COUNTY, OH								
61	Educational services	3	190	67	16	15	D	23.7
LICKING COUNTY, OH								
61	Educational services	14	2 113	887	164	77	45.7	.9
611	Educational services	14	2 113	887	164	77	45.7	.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	5	794	173	40	24	44.7	1.9
611610	Fine arts schools	5	794	173	40	24	44.7	1.9
6116101	Dance schools (including children's & professionals)	5	794	173	40	24	44.7	1.9
LOGAN COUNTY, OH								
61	Educational services	5	202	66	28	65	44.6	25.7
LORAIN COUNTY, OH								
61	Educational services	17	D	D	D	b	D	D
611	Educational services	17	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
LUCAS COUNTY, OH								
61	Educational services	62	26 409	9 604	2 384	411	18.1	37.6
611	Educational services	62	26 409	9 604	2 384	411	18.1	37.6
6114	Business schools, & computer & management training	13	D	D	D	b	D	D
61142	Computer training	8	D	D	D	b	D	D
611420	Computer training	8	D	D	D	b	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	34	D	D	D	c	D	D
61161	Fine arts schools	13	D	D	D	b	D	D
611610	Fine arts schools	13	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
61162	Sports & recreation instruction	11	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	10	D	D	D	b	D	D
6117	Educational support services	7	11 583	4 520	1 130	45	15.5	77.1
61171	Educational support services	7	11 583	4 520	1 130	45	15.5	77.1
611710	Educational support services	7	11 583	4 520	1 130	45	15.5	77.1
MADISON COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
MAHONING COUNTY, OH								
61	Educational services	36	9 426	4 815	1 962	534	24.5	5.2
611	Educational services	36	9 426	4 815	1 962	534	24.5	5.2
6115	Technical & trade schools	13	4 933	3 650	1 712	409	5.7	4.7
61151	Technical & trade schools	13	4 933	3 650	1 712	409	5.7	4.7
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	7	D	D	D	e	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
61161	Fine arts schools	8	1 084	343	91	59	42.3	14.9
611610	Fine arts schools	8	1 084	343	91	59	42.3	14.9
6116101	Dance schools (including children's & professionals)	8	1 084	343	91	59	42.3	14.9
61169	All other schools & instruction	4	D	D	D	b	D	D
MARION COUNTY, OH								
61	Educational services	5	978	235	51	30	99.6	.4
611	Educational services	5	978	235	51	30	99.6	.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
MEDINA COUNTY, OH								
61	Educational services	21	3 978	1 415	351	107	54.2	—
611	Educational services	21	3 978	1 415	351	107	54.2	—
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	11	1 217	300	60	57	86.7	—
MERCER COUNTY, OH								
61	Educational services	3	189	50	12	11	100.0	—
MIAMI COUNTY, OH								
61	Educational services	7	780	327	72	35	21.0	35.8
611	Educational services	7	780	327	72	35	21.0	35.8
6116	Other schools & instruction	5	D	D	D	b	D	D
MONROE COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
MONTGOMERY COUNTY, OH								
61	Educational services	66	28 996	10 351	2 342	546	41.5	6.0
611	Educational services	66	28 996	10 351	2 342	546	41.5	6.0
6114	Business schools, & computer & management training	15	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
6115	Technical & trade schools	13	D	D	D	b	D	D
61151	Technical & trade schools	13	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	35	15 521	6 101	1 370	347	48.1	1.2
61161	Fine arts schools	13	4 029	1 158	275	114	10.9	1.2
611610	Fine arts schools	13	4 029	1 158	275	114	10.9	1.2
6116101	Dance schools (including children's & professionals)	11	D	D	D	c	D	D
61169	All other schools & instruction	20	D	D	D	c	D	D
611692	Automobile driving schools	6	1 674	911	147	73	43.2	—
611699	All other miscellaneous schools & instruction	7	D	D	D	b	D	D
MORROW COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
MUSKINGUM COUNTY, OH								
61	Educational services	4	495	194	45	23	69.3	—
611	Educational services	4	495	194	45	23	69.3	—
OTTAWA COUNTY, OH								
61	Educational services	3	73	18	1	2	100.0	—
PERRY COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PICKAWAY COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PORTAGE COUNTY, OH								
61	Educational services	14	2 752	897	181	71	22.1	65.4
611	Educational services	14	2 752	897	181	71	22.1	65.4
6116	Other schools & instruction	10	1 089	314	78	31	43.5	24.9
PREBLE COUNTY, OH								
61	Educational services	4	241	66	7	10	100.0	—
611	Educational services	4	241	66	7	10	100.0	—
PUTNAM COUNTY, OH								
61	Educational services	4	284	56	7	4	100.0	—
611	Educational services	4	284	56	7	4	100.0	—
RICHLAND COUNTY, OH								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ROSS COUNTY, OH								
61	Educational services	6	1 836	774	186	50	9.7	15.2
611	Educational services	6	1 836	774	186	50	9.7	15.2
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
SANDUSKY COUNTY, OH								
61	Educational services	7	863	302	64	20	55.3	—
611	Educational services	7	863	302	64	20	55.3	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SCIOTO COUNTY, OH								
61	Educational services	3	259	116	28	24	D	—
611	Educational services	3	259	116	28	24	D	—
SENECA COUNTY, OH								
61	Educational services	7	D	D	D	c	D	D
611	Educational services	7	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	c	D	D
61169	All other schools & instruction	2	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	c	D	D
SHELBY COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
STARK COUNTY, OH								
61	Educational services	42	D	D	D	e	D	D
611	Educational services	42	D	D	D	e	D	D
6115	Technical & trade schools	5	2 448	808	155	54	1.9	—
61151	Technical & trade schools	5	2 448	808	155	54	1.9	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	27	D	D	D	c	D	D
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SUMMIT COUNTY, OH								
61	Educational services	66	15 497	5 702	1 351	439	33.8	6.4
611	Educational services	66	15 497	5 702	1 351	439	33.8	6.4
6115	Technical & trade schools	15	7 823	3 014	765	192	23.6	6.6
61151	Technical & trade schools	15	7 823	3 014	765	192	23.6	6.6
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	8	6 585	2 466	628	154	22.9	7.9
6116	Other schools & instruction	38	5 279	2 016	463	223	43.8	7.4
61161	Fine arts schools	12	1 081	337	116	47	38.8	8.0
611610	Fine arts schools	12	1 081	337	116	47	38.8	8.0
6116101	Dance schools (including children's & professionals)	12	1 081	337	116	47	38.8	8.0
61169	All other schools & instruction	18	D	D	D	c	D	D
611692	Automobile driving schools	6	1 201	495	106	50	50.6	—
TRUMBULL COUNTY, OH								
61	Educational services	20	4 744	1 461	290	127	13.6	2.7
611	Educational services	20	4 744	1 461	290	127	13.6	2.7
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
TUSCARAWAS COUNTY, OH								
61	Educational services	7	574	229	52	28	60.1	—
611	Educational services	7	574	229	52	28	60.1	—
UNION COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
VAN WERT COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
WARREN COUNTY, OH								
61	Educational services	9	2 450	1 543	355	60	7.4	—
611	Educational services	9	2 450	1 543	355	60	7.4	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
WASHINGTON COUNTY, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WAYNE COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
WILLIAMS COUNTY, OH								
61	Educational services	4	572	206	49	15	100.0	—
611	Educational services	4	572	206	49	15	100.0	—
WOOD COUNTY, OH								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WYANDOT COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AKRON, OH								
61	Educational services	15	3 861	1 241	339	81	26.3	15.2
611	Educational services	15	3 861	1 241	339	81	26.3	15.2
6115	Technical & trade schools	5	1 978	675	215	39	41.7	26.1
61151	Technical & trade schools	5	1 978	675	215	39	41.7	26.1
ALLIANCE, OH *								
61	Educational services	2	D	D	D	a	D	D
ALLIANCE, OH (STARK COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
ASHLAND, OH								
61	Educational services	2	D	D	D	a	D	D
ASHVILLE, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
ATHENS, OH								
61	Educational services	2	D	D	D	a	D	D
AURORA, OH								
61	Educational services	1	D	D	D	a	D	D
AVON, OH								
61	Educational services	1	D	D	D	a	D	D
BARBERTON, OH								
61	Educational services	1	D	D	D	a	D	D
BAY VILLAGE, OH								
61	Educational services	1	D	D	D	a	D	D
BEACHWOOD, OH								
61	Educational services	5	1 461	570	134	28	17.3	2.7
611	Educational services	5	1 461	570	134	28	17.3	2.7
6116	Other schools & instruction	3	D	D	D	b	D	D
BEAVERCREEK, OH								
61	Educational services	5	984	187	42	17	89.9	1.5
611	Educational services	5	984	187	42	17	89.9	1.5
BEDFORD, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BELLBROOK, OH								
61	Educational services	1	D	D	D	a	D	D
BELLEFONTAINE, OH								
61	Educational services	1	D	D	D	a	D	D
BEREA, OH								
61	Educational services	4	1 191	437	94	27	7.7	4.8
611	Educational services	4	1 191	437	94	27	7.7	4.8
6116	Other schools & instruction	4	1 191	437	94	27	7.7	4.8
61169	All other schools & instruction	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEXLEY, OH								
61	Educational services	5	724	227	48	15	44.6	24.4
611	Educational services	5	724	227	48	15	44.6	24.4
BLANCHESTER, OH *								
61	Educational services	1	D	D	D	a	D	D
BLANCHESTER, OH (CLINTON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
BLUE ASH, OH								
61	Educational services	11	4 831	1 899	421	108	30.3	.6
611	Educational services	11	4 831	1 899	421	108	30.3	.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
BOWLING GREEN, OH								
61	Educational services	1	D	D	D	a	D	D
BRECKSVILLE, OH								
61	Educational services	4	626	126	30	11	63.1	36.9
611	Educational services	4	626	126	30	11	63.1	36.9
BROADVIEW HEIGHTS, OH								
61	Educational services	3	1 294	511	139	46	D	21.5
611	Educational services	3	1 294	511	139	46	D	21.5
6116	Other schools & instruction	3	1 294	511	139	46	D	21.5
61162	Sports & recreation instruction	3	1 294	511	139	46	D	21.5
611620	Sports & recreation instruction	3	1 294	511	139	46	D	21.5
BROOKLYN, OH								
61	Educational services	1	D	D	D	a	D	D
BROOK PARK, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BRUNSWICK, OH								
61	Educational services	7	1 148	265	69	28	85.9	—
611	Educational services	7	1 148	265	69	28	85.9	—
BRYAN, OH								
61	Educational services	1	D	D	D	a	D	D
BUCYRUS, OH								
61	Educational services	1	D	D	D	a	D	D
CAMBRIDGE, OH								
61	Educational services	3	151	36	3	9	D	—
CANAL FULTON, OH								
61	Educational services	1	D	D	D	a	D	D
CANFIELD, OH								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CANTON, OH								
61	Educational services	8	1 341	480	117	39	37.7	2.8
611	Educational services	8	1 341	480	117	39	37.7	2.8
6116	Other schools & instruction	5	D	D	D	b	D	D
CARLISLE, OH *								
61	Educational services	1	D	D	D	a	D	D
CARLISLE, OH (WARREN COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
CELINA, OH								
61	Educational services	2	D	D	D	a	D	D
CENTERVILLE, OH								
61	Educational services	9	2 371	797	169	64	93.7	—
611	Educational services	9	2 371	797	169	64	93.7	—
6116	Other schools & instruction	6	D	D	D	b	D	D
CHAGRIN FALLS, OH								
61	Educational services	8	2 139	912	237	63	64.7	21.0
611	Educational services	8	2 139	912	237	63	64.7	21.0
CHARDON, OH								
61	Educational services	1	D	D	D	a	D	D
CHEVIOT, OH								
61	Educational services	1	D	D	D	a	D	D
CHILLICOTHE, OH								
61	Educational services	2	D	D	D	a	D	D
CINCINNATI, OH								
61	Educational services	44	23 453	8 147	1 833	443	21.4	7.5
611	Educational services	44	23 453	8 147	1 833	443	21.4	7.5
6114	Business schools, & computer & management training	10	11 237	4 175	967	87	8.6	3.1
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	24	8 009	3 055	677	305	22.6	12.2
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	a	D	D
611620	Sports & recreation instruction	6	D	D	D	a	D	D
61163	Language schools	3	D	D	D	c	D	D
611630	Language schools	3	D	D	D	c	D	D
61169	All other schools & instruction	10	1 464	412	105	50	52.3	26.8

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLEVELAND, OH								
61	Educational services	28	20 052	8 158	1 839	405	14.5	27.3
611	Educational services	28	20 052	8 158	1 839	405	14.5	27.3
6114	Business schools, & computer & management training	5	7 556	3 302	690	202	12.8	8.7
61141	Business & secretarial schools	3	D	D	D	c	D	D
611410	Business & secretarial schools	3	D	D	D	c	D	D
6115	Technical & trade schools	11	5 977	2 834	721	116	8.0	3.9
61151	Technical & trade schools	11	5 977	2 834	721	116	8.0	3.9
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	4	4 412	2 253	552	77	—	—
6116	Other schools & instruction	9	D	D	D	b	D	D
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D
CLEVELAND HEIGHTS, OH								
61	Educational services	9	4 307	1 891	406	87	21.0	55.5
611	Educational services	9	4 307	1 891	406	87	21.0	55.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CLYDE, OH								
61	Educational services	1	D	D	D	a	D	D
COLUMBUS, OH *								
61	Educational services	79	26 756	8 934	2 355	509	54.2	7.2
611	Educational services	79	26 756	8 934	2 355	509	54.2	7.2
6114	Business schools, & computer & management training	16	7 483	2 491	534	98	50.6	4.2
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
61143	Professional & management development training	11	3 808	969	203	30	83.1	8.2
611430	Professional & management development training	11	3 808	969	203	30	83.1	8.2
6115	Technical & trade schools	18	5 217	1 722	424	115	42.7	4.9
61151	Technical & trade schools	18	5 217	1 722	424	115	42.7	4.9
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	38	10 217	3 229	1 056	244	52.7	13.2
61161	Fine arts schools	11	1 619	551	129	49	27.2	14.5
611610	Fine arts schools	11	1 619	551	129	49	27.2	14.5
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	10	4 069	767	267	72	95.8	1.1
611620	Sports & recreation instruction	10	4 069	767	267	72	95.8	1.1
61169	All other schools & instruction	16	D	D	D	c	D	D
611692	Automobile driving schools	5	1 235	503	122	35	47.1	52.9
6117	Educational support services	7	3 839	1 492	341	52	80.8	—
61171	Educational support services	7	3 839	1 492	341	52	80.8	—
611710	Educational support services	7	3 839	1 492	341	52	80.8	—
COLUMBUS, OH (DELAWARE COUNTY PART) *								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBUS, OH (FRANKLIN COUNTY PART) *								
61	Educational services	78	D	D	D	e	D	D
611	Educational services	78	D	D	D	e	D	D
6114	Business schools, & computer & management training	15	D	D	D	b	D	D
61143	Professional & management development training	11	3 808	969	203	30	83.1	8.2
611430	Professional & management development training	11	3 808	969	203	30	83.1	8.2
6115	Technical & trade schools	18	5 217	1 722	424	115	42.7	4.9
61151	Technical & trade schools	18	5 217	1 722	424	115	42.7	4.9
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	38	10 217	3 229	1 056	244	52.7	13.2
61161	Fine arts schools	11	1 619	551	129	49	27.2	14.5
611610	Fine arts schools	11	1 619	551	129	49	27.2	14.5
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	10	4 069	767	267	72	95.8	1.1
611620	Sports & recreation instruction	10	4 069	767	267	72	95.8	1.1
61169	All other schools & instruction	16	D	D	D	c	D	D
611692	Automobile driving schools	5	1 235	503	122	35	47.1	52.9
6117	Educational support services	7	3 839	1 492	341	52	80.8	—
61171	Educational support services	7	3 839	1 492	341	52	80.8	—
611710	Educational support services	7	3 839	1 492	341	52	80.8	—
CONNEAUT, OH								
61	Educational services	1	D	D	D	a	D	D
CORTLAND, OH								
61	Educational services	1	D	D	D	a	D	D
CUYAHOGA FALLS, OH								
61	Educational services	7	3 347	1 596	367	91	4.5	—
611	Educational services	7	3 347	1 596	367	91	4.5	—
6115	Technical & trade schools	3	3 148	1 511	349	78	—	—
61151	Technical & trade schools	3	3 148	1 511	349	78	—	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DAYTON, OH								
61	Educational services	17	4 028	1 510	404	107	31.8	39.7
611	Educational services	17	4 028	1 510	404	107	31.8	39.7
6115	Technical & trade schools	6	2 038	975	263	53	39.2	46.9
61151	Technical & trade schools	6	2 038	975	263	53	39.2	46.9
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
DEFIANCE, OH								
61	Educational services	1	D	D	D	a	D	D
DELAWARE, OH								
61	Educational services	4	509	221	36	23	100.0	—
611	Educational services	4	509	221	36	23	100.0	—
DELPHOS, OH *								
61	Educational services	1	D	D	D	a	D	D
DELPHOS, OH (ALLEN COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
DELTA, OH								
61	Educational services	1	D	D	D	a	D	D
DOVER, OH								
61	Educational services	2	D	D	D	a	D	D
DUBLIN, OH *								
61	Educational services	11	4 448	1 379	321	55	17.1	1.7
611	Educational services	11	4 448	1 379	321	55	17.1	1.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUBLIN, OH (DELAWARE COUNTY PART) *								
61	Educational services	3	194	45	10	3	61.9	38.1
DUBLIN, OH (FRANKLIN COUNTY PART) *								
61	Educational services	8	4 254	1 334	311	52	15.1	—
611	Educational services	8	4 254	1 334	311	52	15.1	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
EASTLAKE, OH								
61	Educational services	1	D	D	D	a	D	D
EAST LIVERPOOL, OH								
61	Educational services	2	D	D	D	a	D	D
EATON, OH								
61	Educational services	1	D	D	D	a	D	D
ELYRIA, OH								
61	Educational services	6	493	153	25	12	100.0	—
611	Educational services	6	493	153	25	12	100.0	—
ENON, OH								
61	Educational services	1	D	D	D	a	D	D
EUCLID, OH								
61	Educational services	5	827	343	83	24	20.8	3.5
611	Educational services	5	827	343	83	24	20.8	3.5
EVENDALE, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
FAIRBORN, OH								
61	Educational services	5	3 758	1 629	301	66	16.6	—
611	Educational services	5	3 758	1 629	301	66	16.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FAIRFIELD, OH *								
61	Educational services	6	1 573	604	119	67	9.2	—
611	Educational services	6	1 573	604	119	67	9.2	—
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
FAIRFIELD, OH (BUTLER COUNTY PART) *								
61	Educational services	6	1 573	604	119	67	9.2	—
611	Educational services	6	1 573	604	119	67	9.2	—
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
FAIRLAWN, OH								
61	Educational services	6	1 718	582	154	67	55.6	—
611	Educational services	6	1 718	582	154	67	55.6	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FAIRPORT HARBOR, OH								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAIRVIEW PARK, OH								
61	Educational services	3	423	133	38	12	D	—
611	Educational services	3	423	133	38	12	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FINDLAY, OH								
61	Educational services	6	2 038	703	91	44	50.1	—
611	Educational services	6	2 038	703	91	44	50.1	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
FOREST PARK, OH								
61	Educational services	4	520	212	59	19	9.2	23.5
611	Educational services	4	520	212	59	19	9.2	23.5
FORT SHAWNEE, OH								
61	Educational services	1	D	D	D	a	D	D
FREMONT, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
GAHANNA, OH								
61	Educational services	5	1 531	432	78	54	35.0	—
611	Educational services	5	1 531	432	78	54	35.0	—
6116	Other schools & instruction	3	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	b	D	D
GARFIELD HEIGHTS, OH								
61	Educational services	2	D	D	D	a	D	D
GATES MILLS, OH								
61	Educational services	1	D	D	D	a	D	D
GIRARD, OH								
61	Educational services	1	D	D	D	a	D	D
GRAFTON, OH								
61	Educational services	1	D	D	D	a	D	D
GRANDVIEW HEIGHTS, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GREEN, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GROVE CITY, OH								
61	Educational services	5	685	251	51	32	28.3	—
611	Educational services	5	685	251	51	32	28.3	—
GROVEPORT, OH								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAMILTON, OH								
61	Educational services	3	340	136	26	19	D	—
611	Educational services	3	340	136	26	19	D	—
HEATH, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
HIGHLAND HEIGHTS, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
HILLIARD, OH								
61	Educational services	4	824	334	81	31	24.6	—
611	Educational services	4	824	334	81	31	24.6	—
6116	Other schools & instruction	4	824	334	81	31	24.6	—
HUBER HEIGHTS, OH *								
61	Educational services	4	481	143	41	9	58.8	—
611	Educational services	4	481	143	41	9	58.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
HUBER HEIGHTS, OH (MONTGOMERY COUNTY PART) *								
61	Educational services	4	481	143	41	9	58.8	—
611	Educational services	4	481	143	41	9	58.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
HUDSON VILLAGE, OH								
61	Educational services	9	1 583	527	95	38	52.5	—
611	Educational services	9	1 583	527	95	38	52.5	—
6116	Other schools & instruction	5	1 002	412	82	32	25.0	—
HURON, OH								
61	Educational services	1	D	D	D	a	D	D
INDEPENDENCE, OH								
61	Educational services	4	4 678	1 706	440	73	13.0	52.0
611	Educational services	4	4 678	1 706	440	73	13.0	52.0
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
IRONTON, OH								
61	Educational services	2	D	D	D	a	D	D
JACKSON, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
KENT, OH								
61	Educational services	4	817	229	56	21	18.2	39.7
611	Educational services	4	817	229	56	21	18.2	39.7
KENTON, OH								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KETTERING, OH *								
61	Educational services	6	2 881	1 004	163	44	6.0	.3
611	Educational services	6	2 881	1 004	163	44	6.0	.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
KETTERING, OH (MONTGOMERY COUNTY PART) *								
61	Educational services	6	2 881	1 004	163	44	6.0	.3
611	Educational services	6	2 881	1 004	163	44	6.0	.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
LAKEWOOD, OH								
61	Educational services	10	1 826	663	137	61	43.7	3.4
611	Educational services	10	1 826	663	137	61	43.7	3.4
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
LANCASTER, OH								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
LEXINGTON, OH								
61	Educational services	1	D	D	D	a	D	D
LIMA, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LODI, OH								
61	Educational services	1	D	D	D	a	D	D
LORAIN, OH								
61	Educational services	3	195	120	46	12	D	-
LOUDONVILLE, OH *								
61	Educational services	1	D	D	D	a	D	D
LOUDONVILLE, OH (ASHLAND COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
LOUISVILLE, OH								
61	Educational services	1	D	D	D	a	D	D
LOVELAND, OH *								
61	Educational services	2	D	D	D	a	D	D
LOVELAND, OH (HAMILTON COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LYNDHURST, OH								
61	Educational services	3	1 172	361	81	24	D	—
611	Educational services	3	1 172	361	81	24	D	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MACEDONIA, OH								
61	Educational services	1	D	D	D	a	D	D
MADEIRA, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MANSFIELD, OH								
61	Educational services	7	1 385	293	53	20	77.6	22.4
611	Educational services	7	1 385	293	53	20	77.6	22.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MAPLE HEIGHTS, OH								
61	Educational services	3	976	350	61	20	D	—
611	Educational services	3	976	350	61	20	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MARIEMONT, OH								
61	Educational services	1	D	D	D	a	D	D
MARIETTA, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MARION, OH								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
MARTINS FERRY, OH								
61	Educational services	1	D	D	D	a	D	D
MASON, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
MASSILLON, OH								
61	Educational services	4	233	55	14	14	61.4	—
611	Educational services	4	233	55	14	14	61.4	—
MAUMEE, OH								
61	Educational services	8	4 822	2 075	492	99	10.8	—
611	Educational services	8	4 822	2 075	492	99	10.8	—
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MAYFIELD HEIGHTS, OH								
61	Educational services	4	578	45	11	6	99.0	1.0
611	Educational services	4	578	45	11	6	99.0	1.0
MEDINA, OH								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
MENTOR, OH								
61	Educational services	13	2 713	943	213	58	63.6	4.8
611	Educational services	13	2 713	943	213	58	63.6	4.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
MIAMISBURG, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
MIDDLEBURG HEIGHTS, OH								
61	Educational services	4	2 014	574	128	18	80.0	—
611	Educational services	4	2 014	574	128	18	80.0	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
MIDDLETOWN, OH *								
61	Educational services	6	931	300	70	27	41.6	4.6
611	Educational services	6	931	300	70	27	41.6	4.6
6115	Technical & trade schools	3	586	154	37	9	D	—
61151	Technical & trade schools	3	586	154	37	9	D	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MIDDLETOWN, OH (BUTLER COUNTY PART) *								
61	Educational services	6	931	300	70	27	41.6	4.6
611	Educational services	6	931	300	70	27	41.6	4.6
6115	Technical & trade schools	3	586	154	37	9	D	—
61151	Technical & trade schools	3	586	154	37	9	D	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MILFORD, OH *								
61	Educational services	2	D	D	D	a	D	D
MILFORD, OH (CLERMONT COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
MILFORD, OH (HAMILTON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
MINERVA, OH *								
61	Educational services	1	D	D	D	a	D	D
MINERVA, OH (CARROLL COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
MONTGOMERY, OH								
61	Educational services	7	2 698	929	189	41	27.5	58.2
611	Educational services	7	2 698	929	189	41	27.5	58.2
MORAIN, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MOUNT HEALTHY, OH								
61	Educational services	2	D	D	D	a	D	D
MOUNT VERNON, OH								
61	Educational services	1	D	D	D	a	D	D
MUNROE FALLS, OH								
61	Educational services	1	D	D	D	a	D	D
NAPOLEON, OH								
61	Educational services	2	D	D	D	a	D	D
NEWARK, OH								
61	Educational services	7	1 360	540	130	51	47.9	—
611	Educational services	7	1 360	540	130	51	47.9	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
NEW CARLISLE, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
NEW MIAMI, OH								
61	Educational services	1	D	D	D	a	D	D
NEW PHILADELPHIA, OH								
61	Educational services	2	D	D	D	a	D	D
NILES, OH								
61	Educational services	3	1 089	408	62	46	D	—
611	Educational services	3	1 089	408	62	46	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
NORTH CANTON, OH								
61	Educational services	3	2 500	775	130	55	D	—
611	Educational services	3	2 500	775	130	55	D	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NORTH COLLEGE HILL, OH								
61	Educational services	1	D	D	D	a	D	D
NORTHFIELD, OH								
61	Educational services	1	D	D	D	a	D	D
NORTH OLMSTED, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
NORTH ROYALTON, OH								
61	Educational services	5	787	215	43	27	45.4	—
611	Educational services	5	787	215	43	27	45.4	—
6116	Other schools & instruction	5	787	215	43	27	45.4	—
61161	Fine arts schools	3	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTHWOOD, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NORTON, OH *								
61	Educational services	1	D	D	D	a	D	D
NORTON, OH (SUMMIT COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
NORWALK, OH								
61	Educational services	1	D	D	D	a	D	D
NORWOOD, OH								
61	Educational services	4	2 422	729	158	41	33.8	22.5
611	Educational services	4	2 422	729	158	41	33.8	22.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
OAK HARBOR, OH								
61	Educational services	1	D	D	D	a	D	D
OAKWOOD, OH (MONTGOMERY COUNTY)								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	b	D	D
611610	Fine arts schools	1	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	b	D	D
OBERLIN, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
OLMSTED FALLS, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
ORANGE, OH								
61	Educational services	1	D	D	D	a	D	D
OTTAWA, OH								
61	Educational services	2	D	D	D	a	D	D
OTTAWA HILLS, OH								
61	Educational services	1	D	D	D	a	D	D
OXFORD, OH								
61	Educational services	4	3 052	1 279	296	40	37.9	—
611	Educational services	4	3 052	1 279	296	40	37.9	—
PARMA, OH								
61	Educational services	11	2 238	738	195	62	50.7	49.3
611	Educational services	11	2 238	738	195	62	50.7	49.3
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
PARMA HEIGHTS, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
PEPPER PIKE, OH								
61	Educational services	2	D	D	D	a	D	D
PERRYSBURG, OH								
61	Educational services	6	1 158	371	81	33	51.3	14.2
611	Educational services	6	1 158	371	81	33	51.3	14.2
PICKERINGTON, OH *								
61	Educational services	1	D	D	D	a	D	D
PICKERINGTON, OH (FAIRFIELD COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
PIQUA, OH								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
POLAND, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
PORTSMOUTH, OH								
61	Educational services	1	D	D	D	a	D	D
POWELL, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
RAVENNA, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
REYNOLDSBURG, OH *								
61	Educational services	5	1 051	474	85	34	82.1	17.9
611	Educational services	5	1 051	474	85	34	82.1	17.9
6116	Other schools & instruction	4	D	D	D	b	D	D
REYNOLDSBURG, OH (FRANKLIN COUNTY PART) *								
61	Educational services	5	1 051	474	85	34	82.1	17.9
611	Educational services	5	1 051	474	85	34	82.1	17.9
6116	Other schools & instruction	4	D	D	D	b	D	D
RICHFIELD, OH								
61	Educational services	1	D	D	D	a	D	D
RICHMOND HEIGHTS, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
ROCKY RIVER, OH								
61	Educational services	9	531	238	54	25	92.5	7.5
611	Educational services	9	531	238	54	25	92.5	7.5
ROSSFORD, OH								
61	Educational services	1	D	D	D	a	D	D
ST. CLAIRSVILLE, OH								
61	Educational services	1	D	D	D	a	D	D
ST. MARYS, OH								
61	Educational services	2	D	D	D	a	D	D
SALEM, OH								
61	Educational services	1	D	D	D	a	D	D
SANDUSKY, OH								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
SEVEN HILLS, OH								
61	Educational services	3	403	183	50	23	87.1	12.9
611	Educational services	3	403	183	50	23	87.1	12.9
SHARONVILLE, OH *								
61	Educational services	6	3 677	1 757	381	91	16.7	—
611	Educational services	6	3 677	1 757	381	91	16.7	—
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
SHARONVILLE, OH (HAMILTON COUNTY PART) *								
61	Educational services	6	3 677	1 757	381	91	16.7	—
611	Educational services	6	3 677	1 757	381	91	16.7	—
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
SHELBY, OH								
61	Educational services	1	D	D	D	a	D	D
SIDNEY, OH								
61	Educational services	1	D	D	D	a	D	D
SILVERTON, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SOLON, OH								
61	Educational services	9	2 476	874	167	44	86.3	1.7
611	Educational services	9	2 476	874	167	44	86.3	1.7
6116	Other schools & instruction	5	D	D	D	b	D	D
SOUTH EUCLID, OH								
61	Educational services	7	1 083	330	65	37	35.5	—
611	Educational services	7	1 083	330	65	37	35.5	—
6116	Other schools & instruction	5	D	D	D	b	D	D
SOUTH RUSSELL, OH								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SPRINGDALE, OH								
61	Educational services	11	6 177	2 953	685	109	6.1	—
611	Educational services	11	6 177	2 953	685	109	6.1	—
6114	Business schools, & computer & management training	6	5 320	2 652	624	79	3.8	—
61142	Computer training	3	3 815	2 114	464	66	—	—
611420	Computer training	3	3 815	2 114	464	66	—	—
SPRINGFIELD, OH								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
STEUBENVILLE, OH								
61	Educational services	2	D	D	D	a	D	D
STOW, OH								
61	Educational services	6	700	254	49	27	25.7	52.7
611	Educational services	6	700	254	49	27	25.7	52.7
STREETSBORO, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
STRONGSVILLE, OH								
61	Educational services	7	851	392	34	21	27.8	14.9
611	Educational services	7	851	392	34	21	27.8	14.9
STRUTHERS, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SWANTON, OH *								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
SWANTON, OH (FULTON COUNTY PART) *								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
SYLVANIA, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
THE VILLAGE OF INDIAN HILL, OH								
61	Educational services	1	D	D	D	a	D	D
TIFFIN, OH								
61	Educational services	6	D	D	D	c	D	D
611	Educational services	6	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	c	D	D
61169	All other schools & instruction	2	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
TIPP CITY, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
TOLEDO, OH								
61	Educational services	34	14 089	4 948	1 309	182	11.0	64.0
611	Educational services	34	14 089	4 948	1 309	182	11.0	64.0
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	20	D	D	D	c	D	D
61161	Fine arts schools	10	1 039	253	66	55	54.4	—
611610	Fine arts schools	10	1 039	253	66	55	54.4	—
6116101	Dance schools (including children's & professionals')	10	1 039	253	66	55	54.4	—
6117	Educational support services	4	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	b	D	D
TROY, OH								
61	Educational services	1	D	D	D	a	D	D
TWINSBURG, OH								
61	Educational services	4	560	164	28	13	65.5	7.7
611	Educational services	4	560	164	28	13	65.5	7.7
UNIVERSITY HEIGHTS, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
UPPER ARLINGTON, OH								
61	Educational services	10	2 388	526	114	41	37.9	3.4
611	Educational services	10	2 388	526	114	41	37.9	3.4
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	4	1 122	353	61	26	32.1	7.2
URBANA, OH								
61	Educational services	1	D	D	D	a	D	D
VANDALIA, OH								
61	Educational services	3	1 198	382	86	20	D	—
611	Educational services	3	1 198	382	86	20	D	—
WADSWORTH, OH								
61	Educational services	4	523	124	45	24	100.0	—
611	Educational services	4	523	124	45	24	100.0	—
WAPAKONETA, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WARREN, OH								
61	Educational services	7	682	245	51	26	16.6	8.7
611	Educational services	7	682	245	51	26	16.6	8.7
WARRENSVILLE HEIGHTS, OH								
61	Educational services	3	354	105	27	14	100.0	—
611	Educational services	3	354	105	27	14	100.0	—
WELLINGTON, OH								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WESTERVILLE, OH *								
61	Educational services	9	1 909	716	160	89	47.6	.4
611	Educational services	9	1 909	716	160	89	47.6	.4
6116	Other schools & instruction	5	D	D	D	b	D	D
WESTERVILLE, OH (DELAWARE COUNTY PART) *								
61	Educational services	3	D	D	D	a	D	D
WESTERVILLE, OH (FRANKLIN COUNTY PART) *								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
WESTLAKE, OH								
61	Educational services	8	746	241	48	30	87.4	—
611	Educational services	8	746	241	48	30	87.4	—
WEST UNION, OH								
61	Educational services	1	D	D	D	a	D	D
WHITEHALL, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WHITEHOUSE, OH								
61	Educational services	1	D	D	D	a	D	D
WICKLIFFE, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
WILLOUGHBY, OH								
61	Educational services	7	1 980	881	189	92	21.3	43.3
611	Educational services	7	1 980	881	189	92	21.3	43.3
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
WILLOUGHBY HILLS, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WILMINGTON, OH								
61	Educational services	2	D	D	D	a	D	D
WINTERSVILLE, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
WOODSFIELD, OH								
61	Educational services	1	D	D	D	a	D	D
WOOSTER, OH								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WORTHINGTON, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
XENIA, OH								
61	Educational services	2	D	D	D	a	D	D
YOUNGSTOWN, OH *								
61	Educational services	6	4 611	3 459	1 603	386	5.0	—
611	Educational services	6	4 611	3 459	1 603	386	5.0	—
6115	Technical & trade schools	3	D	D	D	e	D	D
61151	Technical & trade schools	3	D	D	D	e	D	D
YOUNGSTOWN, OH (MAHONING COUNTY PART) *								
61	Educational services	6	4 611	3 459	1 603	386	5.0	—
611	Educational services	6	4 611	3 459	1 603	386	5.0	—
6115	Technical & trade schools	3	D	D	D	e	D	D
61151	Technical & trade schools	3	D	D	D	e	D	D
ZANESVILLE, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF ALLEN COUNTY, OH								
61	Educational services	4	762	270	63	41	17.8	—
611	Educational services	4	762	270	63	41	17.8	—
6116	Other schools & instruction	4	762	270	63	41	17.8	—
BALANCE OF ASHLAND COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ASHTABULA COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BELMONT COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF BROWN COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BUTLER COUNTY, OH								
61	Educational services	17	D	D	D	c	D	D
611	Educational services	17	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
BALANCE OF CLARK COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF CLERMONT COUNTY, OH								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	4	1 029	340	87	53	54.0	—
BALANCE OF COLUMBIANA COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CUYAHOGA COUNTY, OH								
61	Educational services	7	3 083	1 203	234	47	46.4	5.5
611	Educational services	7	3 083	1 203	234	47	46.4	5.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF DARKE COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DEFIANCE COUNTY, OH								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
BALANCE OF DELAWARE COUNTY, OH								
61	Educational services	7	D	D	D	a	D	D
611	Educational services	7	D	D	D	a	D	D
BALANCE OF ERIE COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF FAIRFIELD COUNTY, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
BALANCE OF FRANKLIN COUNTY, OH								
61	Educational services	6	407	160	40	16	55.3	18.4
611	Educational services	6	407	160	40	16	55.3	18.4
BALANCE OF GEauga COUNTY, OH								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
BALANCE OF GREENE COUNTY, OH								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
BALANCE OF HAMILTON COUNTY, OH								
61	Educational services	48	8 812	3 332	647	226	37.1	9.4
611	Educational services	48	8 812	3 332	647	226	37.1	9.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	25	D	D	D	c	D	D
61161	Fine arts schools	7	840	176	45	24	29.4	16.7
611610	Fine arts schools	7	840	176	45	24	29.4	16.7
6116101	Dance schools (including children's & professionals)	7	840	176	45	24	29.4	16.7
61169	All other schools & instruction	13	D	D	D	c	D	D
611692	Automobile driving schools	4	1 308	683	129	46	22.2	8.2
BALANCE OF HARDIN COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF HARRISON COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HENRY COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF HIGHLAND COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HOCKING COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF HURON COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF KNOX COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF LAKE COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF LAWRENCE COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LICKING COUNTY, OH								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
BALANCE OF LOGAN COUNTY, OH								
61	Educational services	4	D	D	D	b	D	D
BALANCE OF LORAIN COUNTY, OH								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF LUCAS COUNTY, OH								
61	Educational services	16	6 972	2 277	515	107	34.5	13.0
611	Educational services	16	6 972	2 277	515	107	34.5	13.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D
BALANCE OF MADISON COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF MAHONING COUNTY, OH								
61	Educational services	26	D	D	D	c	D	D
611	Educational services	26	D	D	D	c	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	15	D	D	D	b	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
BALANCE OF MARION COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF MEDINA COUNTY, OH								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF MERCER COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, OH								
61	Educational services	20	D	D	D	c	D	D
611	Educational services	20	D	D	D	c	D	D
6115	Technical & trade schools	4	573	71	19	8	57.8	—
61151	Technical & trade schools	4	573	71	19	8	57.8	—
6116	Other schools & instruction	10	6 797	3 252	775	109	78.5	2.0
61169	All other schools & instruction	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
BALANCE OF MORROW COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MUSKINGUM COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF OTTAWA COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF PERRY COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PORTAGE COUNTY, OH								
61	Educational services	4	291	16	3	3	100.0	—
611	Educational services	4	291	16	3	3	100.0	—
BALANCE OF PREBLE COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF PUTNAM COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF RICHLAND COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF ROSS COUNTY, OH								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BALANCE OF SANDUSKY COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF SCIOTO COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF SENECA COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF SHELBY COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF STARK COUNTY, OH								
61	Educational services	23	D	D	D	c	D	D
611	Educational services	23	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	15	5 559	1 338	391	114	23.0	3.3
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
BALANCE OF SUMMIT COUNTY, OH								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
BALANCE OF TRUMBULL COUNTY, OH								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
BALANCE OF TUSCARAWAS COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF UNION COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF VAN WERT COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, OH								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF WAYNE COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WILLIAMS COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF WOOD COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF WYANDOT COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

OHIO

Alliance is in Mahoning and Stark Counties.

Bellevue is in Huron and Sandusky Counties.

Blanchester is in Clinton and Warren Counties.

Bluffton is in Allen and Hancock Counties.

Buckeye Lake is in Fairfield and Licking Counties; it annexed into Fairfield County in October 1995.

Canal Winchester is in Fairfield and Franklin Counties.

Carlisle is in Montgomery and Warren Counties.

Columbiana is in Columbiana and Mahoning Counties.

Columbus is in Delaware, Fairfield, and Franklin Counties.

Crestline is in Crawford and Richland Counties.

Delphos is in Allen and Van Wert Counties.

Dublin is in Delaware, Franklin, and Union Counties.

Fairfield is in Butler and Hamilton Counties.

Fostoria is in Hancock, Seneca, and Wood Counties.

Huber Heights is in Miami and Montgomery Counties.

Kettering is in Greene and Montgomery Counties.

Loudonville is in Ashland and Holmes Counties.

Loveland is in Clermont, Hamilton, and Warren Counties.

Middletown is in Butler and Warren Counties.

Milford is in Clermont and Hamilton Counties.

Minerva is in Carroll, Columbiana, and Stark Counties.

Mogadore is in Portage and Summit Counties.

Monroe is in Butler and Warren Counties.

Norton is in Summit and Wayne Counties.

Pickerington is in Fairfield and Franklin Counties.

Plain City is in Madison and Union Counties.

Reynoldsburg is in Fairfield, Franklin, and Licking Counties.

Rittman is in Medina and Wayne Counties.

Sharonville is in Butler and Hamilton Counties.

Springboro is in Montgomery and Warren Counties.

Swanton is in Fulton and Lucas Counties.

Tallmadge is in Portage and Summit Counties.

Union is in Miami and Montgomery Counties; it annexed into Miami County in March 1996.

Vermilion is in Erie and Lorain Counties.

Westerville is in Delaware and Franklin Counties.

Youngstown is in Mahoning and Trumbull Counties.

Appendix E. Metropolitan Areas

OHIO

Akron, OH PMSA

Portage County, OH
Summit County, OH

Canton—Massillon, OH MSA

Carroll County, OH
Stark County, OH

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH
Hamilton County, OH
Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

Cincinnati, OH—KY—IN PMSA
Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA—Con.

Cincinnati, OH—KY—IN PMSA—Con.
Hamilton County, OH
Warren County, OH
Hamilton—Middletown, OH PMSA
Butler County, OH

Cleveland—Lorain—Elyria, OH PMSA

Ashtabula County, OH
Cuyahoga County, OH
Geauga County, OH
Lake County, OH
Lorain County, OH
Medina County, OH

Cleveland—Akron, OH CMSA

Akron, OH PMSA
Portage County, OH
Summit County, OH
Cleveland—Lorain—Elyria, OH PMSA
Ashtabula County, OH
Cuyahoga County, OH
Geauga County, OH
Lake County, OH
Lorain County, OH
Medina County, OH

Columbus, OH MSA

Delaware County, OH
Fairfield County, OH
Franklin County, OH
Licking County, OH
Madison County, OH
Pickaway County, OH

Dayton—Springfield, OH MSA

Clark County, OH
Greene County, OH
Miami County, OH
Montgomery County, OH

Hamilton—Middletown, OH PMSA

Butler County, OH

Huntington—Ashland, WV—KY—OH MSA

Boyd County, KY
Carter County, KY
Greenup County, KY
Lawrence County, OH
Cabell County, WV
Wayne County, WV

Lima, OH MSA

Allen County, OH
Auglaize County, OH

Mansfield, OH MSA

Crawford County, OH
Richland County, OH

Parkersburg—Marietta, WV—OH MSA

Washington County, OH
Wood County, WV

Steubenville—Weirton, OH—WV MSA

Jefferson County, OH
Brooke County, WV
Hancock County, WV

Toledo, OH MSA

Fulton County, OH
Lucas County, OH
Wood County, OH

Wheeling, WV—OH MSA

Belmont County, OH
Marshall County, WV
Ohio County, WV

Youngstown—Warren, OH MSA

Columbiana County, OH
Mahoning County, OH
Trumbull County, OH

Oklahoma

1997

Issued August 1999

EC97S61A-OK

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Oklahoma 1997

Issued August 1999

EC97S61A-OK

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OKLAHOMA								
61	Educational services	338	143 710	47 932	11 508	2 611	16.4	14.2
611	Educational services	338	143 710	47 932	11 508	2 611	16.4	14.2
6114	Business schools, & computer & management training	52	25 753	8 970	1 911	389	16.4	8.7
61141	Business & secretarial schools	9	5 246	2 198	593	146	7.7	41.0
611410	Business & secretarial schools	9	5 246	2 198	593	146	7.7	41.0
61142	Computer training	20	13 241	4 843	969	177	6.5	.7
611420	Computer training	20	13 241	4 843	969	177	6.5	.7
61143	Professional & management development training	23	7 266	1 929	349	66	40.6	—
611430	Professional & management development training	23	7 266	1 929	349	66	40.6	—
6115	Technical & trade schools	94	73 160	27 231	6 806	1 034	8.4	7.8
61151	Technical & trade schools	94	73 160	27 231	6 806	1 034	8.4	7.8
611511	Cosmetology & barber schools	34	5 958	1 635	419	124	24.9	4.0
611512	Flight training	14	D	D	D	e	D	D
611513	Apprenticeship training	6	D	D	D	b	D	D
611519	Other trade & technical schools	40	27 863	11 193	2 830	419	9.2	14.2
6116	Other schools & instruction	164	33 867	8 350	2 004	1 044	28.8	18.7
61161	Fine arts schools	66	8 095	1 310	322	256	33.6	2.8
611610	Fine arts schools	66	8 095	1 310	322	256	33.6	2.8
6116101	Dance schools (including children's & professionals)	53	7 297	1 130	277	231	27.4	2.7
6116102	Art, drama, & music schools	13	798	180	45	25	89.7	2.9
61162	Sports & recreation instruction	44	9 084	2 580	528	288	34.2	9.2
611620	Sports & recreation instruction	44	9 084	2 580	528	288	34.2	9.2
61163	Language schools	3	815	355	83	20	100.0	—
611630	Language schools	3	815	355	83	20	100.0	—
61169	All other schools & instruction	51	15 873	4 105	1 071	480	19.6	33.3
611691	Exam preparation & tutoring	17	3 743	932	232	102	30.2	28.1
611692	Automobile driving schools	6	727	200	43	26	96.8	3.2
611699	All other miscellaneous schools & instruction	28	11 403	2 973	796	352	11.2	36.9
6117	Educational support services	28	10 930	3 381	787	144	31.2	56.1
61171	Educational support services	28	10 930	3 381	787	144	31.2	56.1
611710	Educational support services	28	10 930	3 381	787	144	31.2	56.1

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
OKLAHOMA									
61	Educational services	62	12 310	12 096	4 226	900	360	35.3	19.9
611	Educational services	62	12 310	12 096	4 226	900	360	35.3	19.9
6114	Business schools, & computer & management training ..	2	D	D	D	D	a	D	D
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
61143	Professional & management development training	1	D	D	D	D	a	D	D
611430	Professional & management development training ..	1	D	D	D	D	a	D	D
6115	Technical & trade schools	16	D	D	D	D	c	D	D
61151	Technical & trade schools	16	D	D	D	D	c	D	D
611513	Apprenticeship training	15	D	D	D	D	c	D	D
611519	Other trade & technical schools	1	D	D	D	D	b	D	D
6116	Other schools & instruction	39	7 673	7 686	2 598	510	204	30.4	23.4
61161	Fine arts schools	6	2 605	2 615	651	104	24	19.0	2.1
611610	Fine arts schools	6	2 605	2 615	651	104	24	19.0	2.1
6116101	Dance schools (including children's & professionals)	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	a	D	D
61162	Sports & recreation instruction	10	1 265	1 164	458	100	77	26.2	22.1
611620	Sports & recreation instruction	10	1 265	1 164	458	100	77	26.2	22.1
61169	All other schools & instruction	23	3 803	3 907	1 489	306	103	39.5	38.5
611691	Exam preparation & tutoring	1	D	D	D	D	a	D	D
611692	Automobile driving schools	2	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	20	D	D	D	D	b	D	D
6117	Educational support services	5	D	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	D	b	D	D
611710	Educational support services	5	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ENID, OK MSA								
61	Educational services	3	366	114	27	11	D	—
611	Educational services	3	366	114	27	11	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FORT SMITH, AR—OK MSA								
61	Educational services	13	1 916	675	174	96	74.1	16.9
611	Educational services	13	1 916	675	174	96	74.1	16.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
LAWTON, OK MSA								
61	Educational services	11	1 288	405	99	33	46.1	2.6
611	Educational services	11	1 288	405	99	33	46.1	2.6
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
OKLAHOMA CITY, OK MSA								
61	Educational services	160	54 411	16 536	4 062	1 157	20.7	24.7
611	Educational services	160	54 411	16 536	4 062	1 157	20.7	24.7
6114	Business schools, & computer & management training	27	13 691	4 981	1 088	233	10.6	.5
61142	Computer training	9	8 873	3 033	664	128	.6	.8
611420	Computer training	9	8 873	3 033	664	128	.6	.8
6115	Technical & trade schools	32	D	D	D	e	D	D
61151	Technical & trade schools	32	D	D	D	e	D	D
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611512	Flight training	4	D	D	D	b	D	D
611519	Other trade & technical schools	18	D	D	D	c	D	D
6116	Other schools & instruction	86	19 003	4 959	1 216	584	28.2	21.0
61161	Fine arts schools	35	5 466	765	188	135	26.4	.7
611610	Fine arts schools	35	5 466	765	188	135	26.4	.7
6116101	Dance schools (including children's & professionals)	28	D	D	D	c	D	D
61162	Sports & recreation instruction	25	6 057	1 765	389	186	27.1	9.2
611620	Sports & recreation instruction	25	6 057	1 765	389	186	27.1	9.2
61169	All other schools & instruction	24	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	14	5 353	1 788	513	186	12.0	62.9
6117	Educational support services	15	D	D	D	b	D	D
61171	Educational support services	15	D	D	D	b	D	D
611710	Educational support services	15	D	D	D	b	D	D
TULSA, OK MSA								
61	Educational services	105	49 516	18 626	4 308	954	19.1	11.7
611	Educational services	105	49 516	18 626	4 308	954	19.1	11.7
6114	Business schools, & computer & management training	22	D	D	D	c	D	D
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
6115	Technical & trade schools	30	25 978	11 707	2 746	433	7.1	5.5
61151	Technical & trade schools	30	25 978	11 707	2 746	433	7.1	5.5
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611512	Flight training	5	D	D	D	e	D	D
611519	Other trade & technical schools	15	9 555	3 541	850	141	9.7	.1
6116	Other schools & instruction	47	12 126	2 637	656	355	23.1	17.7
61161	Fine arts schools	17	1 662	358	81	71	42.1	11.1
611610	Fine arts schools	17	1 662	358	81	71	42.1	11.1
6116101	Dance schools (including children's & professionals)	13	1 270	281	65	60	26.0	12.7
61162	Sports & recreation instruction	11	2 029	504	113	64	50.1	13.8
611620	Sports & recreation instruction	11	2 029	504	113	64	50.1	13.8
61169	All other schools & instruction	18	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	5 394	955	236	155	2.9	12.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE OKLAHOMA METROPOLITAN AREAS								
61	Educational services	59	38 129	12 251	3 012	456	5.8	3.2
611	Educational services	59	38 129	12 251	3 012	456	5.8	3.2
6115	Technical & trade schools	26	D	D	D	e	D	D
61151	Technical & trade schools	26	D	D	D	e	D	D
611511	Cosmetology & barber schools	16	D	D	D	b	D	D
611512	Flight training	5	D	D	D	c	D	D
611519	Other trade & technical schools	4	D	D	D	c	D	D
6116	Other schools & instruction	23	D	D	D	b	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (MSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ENID, OK MSA									
61	Educational services	1	D	D	D	D	a	D	D
FORT SMITH, AR-OK MSA									
61	Educational services	4	161	154	81	23	20	24.8	42.9
LAWTON, OK MSA									
61	Educational services	3	D	D	D	D	a	D	D
611	Educational services	3	D	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
OKLAHOMA CITY, OK MSA									
61	Educational services	27	6 251	6 172	1 735	340	88	47.2	12.9
611	Educational services	27	6 251	6 172	1 735	340	88	47.2	12.9
6115	Technical & trade schools	7	1 307	1 152	306	75	22	92.1	7.9
61151	Technical & trade schools	7	1 307	1 152	306	75	22	92.1	7.9
6116	Other schools & instruction	17	4 639	4 728	1 384	256	64	33.1	14.5
61161	Fine arts schools	5	D	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	D	a	D	D
61169	All other schools & instruction	11	D	D	D	D	b	D	D
TULSA, OK MSA									
61	Educational services	13	2 467	2 444	902	206	75	52.2	31.5
611	Educational services	13	2 467	2 444	902	206	75	52.2	31.5
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	8	1 789	1 806	725	158	62	38.0	39.5
61169	All other schools & instruction	4	D	D	D	D	b	D	D
AREA OUTSIDE OKLAHOMA METROPOLITAN AREAS									
61	Educational services	18	D	D	D	D	c	D	D
611	Educational services	18	D	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	D	b	D	D
6116	Other schools & instruction	12	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ATOKA COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
BLAINE COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
BRYAN COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
CANADIAN COUNTY, OK								
61	Educational services	5	1 104	227	59	19	66.7	33.3
611	Educational services	5	1 104	227	59	19	66.7	33.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
CARTER COUNTY, OK								
61	Educational services	6	1 175	619	166	31	31.6	58.1
611	Educational services	6	1 175	619	166	31	31.6	58.1
6115	Technical & trade schools	3	790	533	144	25	13.5	86.5
61151	Technical & trade schools	3	790	533	144	25	13.5	86.5
CHEROKEE COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
CLEVELAND COUNTY, OK								
61	Educational services	34	11 498	3 819	942	252	18.6	32.5
611	Educational services	34	11 498	3 819	942	252	18.6	32.5
6115	Technical & trade schools	8	3 801	1 285	325	63	9.7	59.1
61151	Technical & trade schools	8	3 801	1 285	325	63	9.7	59.1
6116	Other schools & instruction	15	4 539	1 217	311	98	20.3	32.8
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
COMANCHE COUNTY, OK								
61	Educational services	11	1 288	405	99	33	46.1	2.6
611	Educational services	11	1 288	405	99	33	46.1	2.6
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
CREEK COUNTY, OK								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
CUSTER COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
DELAWARE COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
GARFIELD COUNTY, OK								
61	Educational services	3	366	114	27	11	D	-
611	Educational services	3	366	114	27	11	D	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GARVIN COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRADY COUNTY, OK								
61	Educational services	3	261	85	18	6	D	15.7
611	Educational services	3	261	85	18	6	D	15.7
JACKSON COUNTY, OK								
61	Educational services	6	D	D	D	e	D	D
611	Educational services	6	D	D	D	e	D	D
6115	Technical & trade schools	5	D	D	D	e	D	D
61151	Technical & trade schools	5	D	D	D	e	D	D
611512	Flight training	2	D	D	D	c	D	D
611519	Other trade & technical schools	2	D	D	D	c	D	D
KAY COUNTY, OK								
61	Educational services	2	D	D	D	a	D	D
LINCOLN COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LOVE COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
MCCLAIN COUNTY, OK								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
MCCURTAIN COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
MURRAY COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
MUSKOGEE COUNTY, OK								
61	Educational services	3	358	82	18	7	D	—
611	Educational services	3	358	82	18	7	D	—
OKLAHOMA COUNTY, OK								
61	Educational services	113	40 038	12 198	3 000	857	16.9	22.8
611	Educational services	113	40 038	12 198	3 000	857	16.9	22.8
6114	Business schools, & computer & management training	20	11 388	3 864	825	161	10.8	.6
61142	Computer training	8	D	D	D	c	D	D
611420	Computer training	8	D	D	D	c	D	D
6115	Technical & trade schools	19	8 014	2 728	835	159	10.0	13.9
61151	Technical & trade schools	19	8 014	2 728	835	159	10.0	13.9
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	12	D	D	D	c	D	D
6116	Other schools & instruction	65	13 984	3 617	885	470	30.4	15.7
61161	Fine arts schools	28	4 847	680	167	116	23.6	.8
611610	Fine arts schools	28	4 847	680	167	116	23.6	.8
6116101	Dance schools (including children's & professionals)	23	D	D	D	c	D	D
61162	Sports & recreation instruction	16	3 128	1 205	265	127	27.9	4.2
611620	Sports & recreation instruction	16	3 128	1 205	265	127	27.9	4.2
61169	All other schools & instruction	19	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	10	D	D	D	c	D	D
6117	Educational support services	9	6 652	1 989	455	67	7.2	86.5
61171	Educational support services	9	6 652	1 989	455	67	7.2	86.5
611710	Educational support services	9	6 652	1 989	455	67	7.2	86.5
OSAGE COUNTY, OK								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
OTTAWA COUNTY, OK								
61	Educational services	3	117	27	11	9	100.0	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PAYNE COUNTY, OK								
61	Educational services	8	1 482	614	169	53	28.4	—
611	Educational services	8	1 482	614	169	53	28.4	—
PITTSBURG COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
PONTOTOC COUNTY, OK								
61	Educational services	3	280	57	9	7	100.0	—
611	Educational services	3	280	57	9	7	100.0	—
POTTAWATOMIE COUNTY, OK								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
ROGERS COUNTY, OK								
61	Educational services	3	D	D	D	a	D	D
SEMINOLE COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
STEPHENS COUNTY, OK								
61	Educational services	3	362	90	23	21	—	—
611	Educational services	3	362	90	23	21	—	—
TULSA COUNTY, OK								
61	Educational services	95	47 355	17 878	4 154	915	18.1	11.9
611	Educational services	95	47 355	17 878	4 154	915	18.1	11.9
6114	Business schools, & computer & management training	21	D	D	D	c	D	D
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
6115	Technical & trade schools	27	24 553	11 232	2 639	410	6.3	5.8
61151	Technical & trade schools	27	24 553	11 232	2 639	410	6.3	5.8
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611512	Flight training	5	D	D	D	e	D	D
611519	Other trade & technical schools	13	D	D	D	c	D	D
6116	Other schools & instruction	42	D	D	D	e	D	D
61161	Fine arts schools	15	D	D	D	b	D	D
611610	Fine arts schools	15	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	16	D	D	D	c	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	c	D	D
WAGONER COUNTY, OK								
61	Educational services	2	D	D	D	a	D	D
WASHINGTON COUNTY, OK								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
WOODS COUNTY, OK								
61	Educational services	2	D	D	D	a	D	D
WOODWARD COUNTY, OK								
61	Educational services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADA, OK								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
ALTUS, OK								
61	Educational services	6	D	D	D	e	D	D
611	Educational services	6	D	D	D	e	D	D
6115	Technical & trade schools	5	D	D	D	e	D	D
61151	Technical & trade schools	5	D	D	D	e	D	D
611512	Flight training	2	D	D	D	c	D	D
611519	Other trade & technical schools	2	D	D	D	c	D	D
ARDMORE, OK								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
ATOKA, OK								
61	Educational services	1	D	D	D	a	D	D
BARTLESVILLE, OK *								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
BARTLESVILLE, OK (WASHINGTON COUNTY PART) *								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
BETHANY, OK								
61	Educational services	5	3 138	718	329	25	13.2	30.6
611	Educational services	5	3 138	718	329	25	13.2	30.6
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
BIXBY, OK *								
61	Educational services	2	D	D	D	a	D	D
BIXBY, OK (TULSA COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
BROKEN ARROW, OK *								
61	Educational services	7	2 404	768	140	21	6.7	2.1
611	Educational services	7	2 404	768	140	21	6.7	2.1
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BROKEN ARROW, OK (TULSA COUNTY PART) *								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BROKEN ARROW, OK (WAGONER COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
CATOOSA, OK *								
61	Educational services	1	D	D	D	a	D	D
CATOOSA, OK (ROGERS COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

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							From administrative records ¹	Estimated ²
CHANDLER, OK								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CHICKASHA, OK								
61	Educational services	2	D	D	D	a	D	D
CLAREMORE, OK								
61	Educational services	2	D	D	D	a	D	D
CLINTON, OK *								
61	Educational services	1	D	D	D	a	D	D
CLINTON, OK (CUSTER COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
COWETA, OK								
61	Educational services	1	D	D	D	a	D	D
DAVIS, OK *								
61	Educational services	1	D	D	D	a	D	D
DAVIS, OK (MURRAY COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
DEL CITY, OK								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DUNCAN, OK								
61	Educational services	3	362	90	23	21	—	—
611	Educational services	3	362	90	23	21	—	—
DURANT, OK								
61	Educational services	1	D	D	D	a	D	D
EDMOND, OK								
61	Educational services	17	2 998	797	189	110	30.7	37.6
611	Educational services	17	2 998	797	189	110	30.7	37.6
6116	Other schools & instruction	14	2 450	721	182	106	36.1	46.0
61169	All other schools & instruction	2	D	D	D	b	D	D
EL RENO, OK								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ENID, OK								
61	Educational services	3	366	114	27	11	D	—
611	Educational services	3	366	114	27	11	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
IDABEL, OK								
61	Educational services	1	D	D	D	a	D	D
JENKS, OK								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LAWTON, OK								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
LINDSAY, OK								
61	Educational services	1	D	D	D	a	D	D
MCALESTER, OK								
61	Educational services	1	D	D	D	a	D	D
MIAMI, OK								
61	Educational services	2	D	D	D	a	D	D
MIDWEST CITY, OK								
61	Educational services	7	1 410	483	125	59	32.5	-
611	Educational services	7	1 410	483	125	59	32.5	-
MOORE, OK								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
MUSKOGEE, OK								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NICHOLS HILLS, OK								
61	Educational services	1	D	D	D	a	D	D
NORMAN, OK								
61	Educational services	22	7 933	2 543	622	187	25.4	8.2
611	Educational services	22	7 933	2 543	622	187	25.4	8.2
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	8	3 280	750	197	73	26.2	16.3
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
OKLAHOMA CITY, OK *								
61	Educational services	78	33 671	10 584	2 488	670	13.6	26.4
611	Educational services	78	33 671	10 584	2 488	670	13.6	26.4
6114	Business schools, & computer & management training	14	9 510	3 277	700	131	6.8	.7
61142	Computer training	8	D	D	D	c	D	D
611420	Computer training	8	D	D	D	c	D	D
6115	Technical & trade schools	14	7 688	2 882	766	159	7.8	37.0
61151	Technical & trade schools	14	7 688	2 882	766	159	7.8	37.0
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	41	9 680	2 430	564	312	29.2	1.1
61161	Fine arts schools	14	3 653	354	89	50	13.4	1.1
611610	Fine arts schools	14	3 653	354	89	50	13.4	1.1
6116101	Dance schools (including children's & professionals)	11	3 516	325	80	44	11.3	1.1
61162	Sports & recreation instruction	10	2 314	948	223	107	19.3	-
611620	Sports & recreation instruction	10	2 314	948	223	107	19.3	-
61169	All other schools & instruction	16	D	D	D	c	D	D
6117	Educational support services	9	6 793	1 995	458	68	7.5	86.4
61171	Educational support services	9	6 793	1 995	458	68	7.5	86.4
611710	Educational support services	9	6 793	1 995	458	68	7.5	86.4
OKLAHOMA CITY, OK (CANADIAN COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
OKLAHOMA CITY, OK (CLEVELAND COUNTY PART) *								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
OKLAHOMA CITY, OK (OKLAHOMA COUNTY PART) *								
61	Educational services	73	D	D	D	f	D	D
611	Educational services	73	D	D	D	f	D	D
6114	Business schools, & computer & management training	13	D	D	D	c	D	D
61142	Computer training	8	D	D	D	c	D	D
611420	Computer training	8	D	D	D	c	D	D
6115	Technical & trade schools	13	D	D	D	c	D	D
61151	Technical & trade schools	13	D	D	D	c	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	9	D	D	D	b	D	D
6116	Other schools & instruction	40	D	D	D	e	D	D
61161	Fine arts schools	14	3 653	354	89	50	13.4	1.1
611610	Fine arts schools	14	3 653	354	89	50	13.4	1.1
6116101	Dance schools (including children's & professionals)	11	3 516	325	80	44	11.3	1.1
61162	Sports & recreation instruction	9	D	D	D	c	D	D
611620	Sports & recreation instruction	9	D	D	D	c	D	D
61169	All other schools & instruction	16	D	D	D	c	D	D
6117	Educational support services	7	D	D	D	b	D	D
61171	Educational support services	7	D	D	D	b	D	D
611710	Educational support services	7	D	D	D	b	D	D
OWASSO, OK *								
61	Educational services	2	D	D	D	a	D	D
OWASSO, OK (TULSA COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
PONCA CITY, OK *								
61	Educational services	1	D	D	D	a	D	D
PONCA CITY, OK (KAY COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
SAND SPRINGS, OK *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SAND SPRINGS, OK (TULSA COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SAPULPA, OK								
61	Educational services	2	D	D	D	a	D	D
SHAWNEE, OK								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
STILLWATER, OK								
61	Educational services	8	1 482	614	169	53	28.4	-
611	Educational services	8	1 482	614	169	53	28.4	-
TAHLEQUAH, OK								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
THE VILLAGE, OK								
61	Educational services	1	D	D	D	a	D	D
TULSA, OK *								
61	Educational services	82	44 653	17 086	3 996	882	19.4	12.5
611	Educational services	82	44 653	17 086	3 996	882	19.4	12.5
6114	Business schools, & computer & management training	21	D	D	D	c	D	D
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
6115	Technical & trade schools	21	22 779	10 822	2 551	385	6.4	6.2
61151	Technical & trade schools	21	22 779	10 822	2 551	385	6.4	6.2
611512	Flight training	5	D	D	D	e	D	D
611519	Other trade & technical schools	11	D	D	D	c	D	D
6116	Other schools & instruction	35	11 467	2 467	622	334	22.4	17.1
61161	Fine arts schools	11	1 474	307	69	61	47.4	7.5
611610	Fine arts schools	11	1 474	307	69	61	47.4	7.5
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 776	464	105	57	49.8	15.8
611620	Sports & recreation instruction	8	1 776	464	105	57	49.8	15.8
61169	All other schools & instruction	15	D	D	D	c	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	c	D	D
TULSA, OK (OSAGE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
TULSA, OK (TULSA COUNTY PART) *								
61	Educational services	81	D	D	D	f	D	D
611	Educational services	81	D	D	D	f	D	D
6114	Business schools, & computer & management training	20	D	D	D	c	D	D
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
6115	Technical & trade schools	21	22 779	10 822	2 551	385	6.4	6.2
61151	Technical & trade schools	21	22 779	10 822	2 551	385	6.4	6.2
611512	Flight training	5	D	D	D	e	D	D
611519	Other trade & technical schools	11	D	D	D	c	D	D
6116	Other schools & instruction	35	11 467	2 467	622	334	22.4	17.1
61161	Fine arts schools	11	1 474	307	69	61	47.4	7.5
611610	Fine arts schools	11	1 474	307	69	61	47.4	7.5
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 776	464	105	57	49.8	15.8
611620	Sports & recreation instruction	8	1 776	464	105	57	49.8	15.8
61169	All other schools & instruction	15	D	D	D	c	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	c	D	D
WARR ACRES, OK								
61	Educational services	6	685	245	34	23	73.0	—
611	Educational services	6	685	245	34	23	73.0	—
WATONGA, OK								
61	Educational services	1	D	D	D	a	D	D
WEWOKA, OK								
61	Educational services	1	D	D	D	a	D	D
WOODWARD, OK								
61	Educational services	2	D	D	D	a	D	D
YUKON, OK								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF CARTER COUNTY, OK								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CLEVELAND COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF COMANCHE COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CREEK COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF DELAWARE COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GRADY COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF KAY COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LOVE COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MCCLAIN COUNTY, OK								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BALANCE OF MUSKOGEE COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF OKLAHOMA COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF OSAGE COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF OTTAWA COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PONTOTOC COUNTY, OK								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WOODS COUNTY, OK								
61	Educational services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

OKLAHOMA

Bartlesville is in Osage and Washington Counties.

Bixby is in Tulsa and Wagoner Counties.

Broken Arrow is in Tulsa and Wagoner Counties.

Catoosa is in Rogers and Wagoner Counties.

Clinton is in Custer and Washita Counties.

Collinsville is in Rogers and Tulsa Counties.

Davis is in Garvin and Murray Counties.

Drumright is in Creek and Payne Counties.

Oklahoma City is in Canadian, Cleveland, Oklahoma, and Pottawatomie Counties; it was erroneously reported in McClain County for the 1992 Economic Census.

Owasso is in Rogers and Tulsa Counties.

Piedmont is in Canadian and Kingfisher Counties.

Ponca City is in Kay and Osage Counties.

Purcell is in Cleveland and McClain Counties.

Sand Springs is in Osage and Tulsa Counties.

Skiatook is in Osage and Tulsa Counties.

Stroud is in Creek and Lincoln Counties.

Tulsa is in Osage, Rogers, and Tulsa Counties.

Appendix E. Metropolitan Areas

OKLAHOMA

Enid, OK MSA

Garfield County, OK

Fort Smith, AR—OK MSA

Crawford County, AR

Sebastian County, AR

Sequoyah County, OK

Lawton, OK MSA

Comanche County, OK

Oklahoma City, OK MSA

Canadian County, OK

Cleveland County, OK

Logan County, OK

McClain County, OK

Oklahoma County, OK

Pottawatomie County, OK

Tulsa, OK MSA

Creek County, OK

Osage County, OK

Rogers County, OK

Tulsa County, OK

Wagoner County, OK

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1997

Issued August 1999

EC97S61A-OR

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Oregon 1997

Issued August 1999

EC97S61A-OR

1997 Economic Census

Educational Services

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OREGON								
61	Educational services	460	177 119	53 429	11 732	2 583	22.1	10.8
611	Educational services	460	177 119	53 429	11 732	2 583	22.1	10.8
6114	Business schools, & computer & management training	85	40 909	17 795	3 593	570	19.6	3.2
61141	Business & secretarial schools	3	D	D	D	b	D	D
611410	Business & secretarial schools	3	D	D	D	b	D	D
61142	Computer training	37	19 038	7 581	1 240	250	10.1	1.0
611420	Computer training	37	19 038	7 581	1 240	250	10.1	1.0
61143	Professional & management development training	45	D	D	D	e	D	D
611430	Professional & management development training	45	D	D	D	e	D	D
6115	Technical & trade schools	100	37 542	12 651	2 873	701	28.5	23.3
61151	Technical & trade schools	100	37 542	12 651	2 873	701	28.5	23.3
611511	Cosmetology & barber schools	31	7 805	2 540	599	178	19.7	4.4
611512	Flight training	10	5 132	1 367	299	100	61.8	25.7
611513	Apprenticeship training	6	2 496	863	224	46	48.4	39.6
611519	Other trade & technical schools	53	22 109	7 881	1 751	377	21.7	27.6
6116	Other schools & instruction	221	84 455	16 756	3 768	1 107	18.8	9.4
61161	Fine arts schools	55	8 692	2 474	600	284	44.9	9.7
611610	Fine arts schools	55	8 692	2 474	600	284	44.9	9.7
6116101	Dance schools (including children's & professionals)	40	6 085	1 665	378	219	38.9	7.4
6116102	Art, drama, & music schools	15	2 607	809	222	65	58.8	15.3
61162	Sports & recreation instruction	76	10 360	2 789	392	177	54.4	6.4
611620	Sports & recreation instruction	76	10 360	2 789	392	177	54.4	6.4
61163	Language schools	10	6 029	2 111	462	121	8.7	42.4
611630	Language schools	10	6 029	2 111	462	121	8.7	42.4
61169	All other schools & instruction	80	59 374	9 382	2 314	525	9.8	6.5
611691	Exam preparation & tutoring	23	4 270	1 311	290	131	37.2	28.3
611692	Automobile driving schools	9	1 602	595	107	51	68.5	—
611699	All other miscellaneous schools & instruction	48	53 502	7 476	1 917	343	5.8	4.9
6117	Educational support services	54	14 213	6 227	1 498	205	31.6	8.1
61171	Educational support services	54	14 213	6 227	1 498	205	31.6	8.1
611710	Educational support services	54	14 213	6 227	1 498	205	31.6	8.1

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
OREGON									
61	Educational services	120	65 347	60 719	17 339	4 045	1 353	14.0	14.5
611	Educational services	120	65 347	60 719	17 339	4 045	1 353	14.0	14.5
6114	Business schools, & computer & management training	12	3 650	3 263	621	135	53	12.0	46.7
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61142	Computer training	3	D	D	D	D	a	D	D
611420	Computer training	3	D	D	D	D	a	D	D
61143	Professional & management development training	8	D	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	D	b	D	D
6115	Technical & trade schools	24	26 938	24 734	4 307	982	249	15.4	8.4
61151	Technical & trade schools	24	26 938	24 734	4 307	982	249	15.4	8.4
611512	Flight training	2	D	D	D	D	a	D	D
611513	Apprenticeship training	16	D	D	D	D	c	D	D
611519	Other trade & technical schools	6	D	D	D	D	b	D	D
6116	Other schools & instruction	70	25 877	24 428	9 725	2 424	947	11.4	17.3
61161	Fine arts schools	14	8 616	7 997	3 595	899	416	15.8	8.5
611610	Fine arts schools	14	8 616	7 997	3 595	899	416	15.8	8.5
6116101	Dance schools (including children's & professionals)	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	13	D	D	D	D	e	D	D
61162	Sports & recreation instruction	16	3 974	4 194	1 077	221	125	17.0	17.3
611620	Sports & recreation instruction	16	3 974	4 194	1 077	221	125	17.0	17.3
61163	Language schools	4	676	689	430	97	32	-	24.9
611630	Language schools	4	676	689	430	97	32	-	24.9
61169	All other schools & instruction	36	12 611	11 548	4 623	1 207	374	7.2	22.9
611691	Exam preparation & tutoring	5	725	645	288	87	26	12.3	33.5
611699	All other miscellaneous schools & instruction	31	11 886	10 903	4 335	1 120	348	6.9	22.2
6117	Educational support services	14	8 882	8 294	2 686	504	104	18.3	11.3
61171	Educational support services	14	8 882	8 294	2 686	504	104	18.3	11.3
611710	Educational support services	14	8 882	8 294	2 686	504	104	18.3	11.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EUGENE-SPRINGFIELD, OR MSA								
61	Educational services	56	16 791	4 828	1 088	291	27.6	23.9
611	Educational services	56	16 791	4 828	1 088	291	27.6	23.9
6115	Technical & trade schools	9	3 751	1 470	360	90	19.5	61.2
61151	Technical & trade schools	9	3 751	1 470	360	90	19.5	61.2
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	26	8 449	2 158	477	139	25.4	20.4
61162	Sports & recreation instruction	10	1 262	450	38	9	49.7	1.0
611620	Sports & recreation instruction	10	1 262	450	38	9	49.7	1.0
61169	All other schools & instruction	13	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	b	D	D
MEDFORD-ASHLAND, OR MSA								
61	Educational services	26	4 366	1 273	301	122	38.5	16.5
611	Educational services	26	4 366	1 273	301	122	38.5	16.5
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	13	2 087	587	156	59	25.3	20.4
61169	All other schools & instruction	8	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PORTLAND—SALEM, OR—WA CMSA								
61	Educational services	322	120 829	47 740	10 649	2 065	23.9	13.1
611	Educational services	322	120 829	47 740	10 649	2 065	23.9	13.1
6114	Business schools, & computer & management training	71	D	D	D	f	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
61142	Computer training	33	D	D	D	e	D	D
611420	Computer training	33	D	D	D	e	D	D
61143	Professional & management development training	37	D	D	D	c	D	D
611430	Professional & management development training	37	D	D	D	c	D	D
6115	Technical & trade schools	63	D	D	D	f	D	D
61151	Technical & trade schools	63	D	D	D	f	D	D
611511	Cosmetology & barber schools	15	4 198	1 160	279	87	10.6	8.1
611512	Flight training	7	4 542	1 222	330	75	24.8	8.2
611519	Other trade & technical schools	35	19 171	7 027	1 521	311	17.8	30.2
6116	Other schools & instruction	149	D	D	D	f	D	D
61161	Fine arts schools	44	7 482	2 194	544	199	47.4	8.0
611610	Fine arts schools	44	7 482	2 194	544	199	47.4	8.0
6116101	Dance schools (including children's & professionals)	26	4 892	1 424	334	141	40.0	2.9
6116102	Art, drama, & music schools	18	2 590	770	210	58	61.4	17.5
61162	Sports & recreation instruction	44	6 443	1 811	360	145	59.4	11.2
611620	Sports & recreation instruction	44	6 443	1 811	360	145	59.4	11.2
61163	Language schools	10	6 029	2 111	462	121	8.7	42.4
611630	Language schools	10	6 029	2 111	462	121	8.7	42.4
61169	All other schools & instruction	51	D	D	D	e	D	D
611691	Exam preparation & tutoring	14	10 267	5 348	1 292	191	9.5	11.2
611699	All other miscellaneous schools & instruction	31	D	D	D	c	D	D
6117	Educational support services	39	D	D	D	c	D	D
61171	Educational support services	39	D	D	D	c	D	D
611710	Educational support services	39	D	D	D	c	D	D
Portland—Vancouver, OR—WA PMSA								
61	Educational services	292	115 528	45 999	10 229	1 952	23.2	13.3
611	Educational services	292	115 528	45 999	10 229	1 952	23.2	13.3
6114	Business schools, & computer & management training	68	40 500	18 019	3 721	564	16.9	3.2
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
61142	Computer training	30	20 887	8 158	1 439	265	6.1	4.0
611420	Computer training	30	20 887	8 158	1 439	265	6.1	4.0
61143	Professional & management development training	37	D	D	D	c	D	D
611430	Professional & management development training	37	D	D	D	c	D	D
6115	Technical & trade schools	57	28 055	9 475	2 157	466	21.1	22.5
61151	Technical & trade schools	57	28 055	9 475	2 157	466	21.1	22.5
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	7	4 542	1 222	330	75	24.8	8.2
611519	Other trade & technical schools	33	D	D	D	e	D	D
6116	Other schools & instruction	135	36 798	13 628	3 135	772	30.7	17.3
61161	Fine arts schools	43	D	D	D	c	D	D
611610	Fine arts schools	43	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	25	D	D	D	c	D	D
6116102	Art, drama, & music schools	18	2 590	770	210	58	61.4	17.5
61162	Sports & recreation instruction	39	5 924	1 701	322	135	58.3	9.9
611620	Sports & recreation instruction	39	5 924	1 701	322	135	58.3	9.9
61163	Language schools	9	D	D	D	c	D	D
611630	Language schools	9	D	D	D	c	D	D
61169	All other schools & instruction	44	D	D	D	e	D	D
611691	Exam preparation & tutoring	13	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	26	D	D	D	c	D	D
6117	Educational support services	32	10 175	4 877	1 216	150	27.1	13.8
61171	Educational support services	32	10 175	4 877	1 216	150	27.1	13.8
611710	Educational support services	32	10 175	4 877	1 216	150	27.1	13.8
Salem, OR PMSA								
61	Educational services	30	5 301	1 741	420	113	39.3	7.4
611	Educational services	30	5 301	1 741	420	113	39.3	7.4
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE OREGON METROPOLITAN AREAS								
61	Educational services	94	54 985	7 861	1 737	437	12.3	2.7
611	Educational services	94	54 985	7 861	1 737	437	12.3	2.7
6115	Technical & trade schools	30	D	D	D	c	D	D
61151	Technical & trade schools	30	D	D	D	c	D	D
611511	Cosmetology & barber schools	14	D	D	D	b	D	D
611512	Flight training	5	D	D	D	b	D	D
6116	Other schools & instruction	50	D	D	D	e	D	D
61161	Fine arts schools	14	D	D	D	b	D	D
611610	Fine arts schools	14	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	23	D	D	D	b	D	D
611620	Sports & recreation instruction	23	D	D	D	b	D	D
61169	All other schools & instruction	13	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
EUGENE-SPRINGFIELD, OR MSA									
61	Educational services	9	3 161	2 866	951	205	81	15.1	18.5
611	Educational services	9	3 161	2 866	951	205	81	15.1	18.5
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
MEDFORD-ASHLAND, OR MSA									
61	Educational services	5	1 367	1 347	714	126	21	-	32.7
611	Educational services	5	1 367	1 347	714	126	21	-	32.7
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
PORTLAND-SALEM, OR-WA CMSA									
61	Educational services	82	D	D	D	D	g	D	D
611	Educational services	82	D	D	D	D	g	D	D
6115	Technical & trade schools	17	D	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	D	c	D	D
611513	Apprenticeship training	10	D	D	D	D	c	D	D
611519	Other trade & technical schools	6	D	D	D	D	b	D	D
6116	Other schools & instruction	45	D	D	D	D	f	D	D
61161	Fine arts schools	11	7 849	7 283	3 443	863	405	13.0	5.9
611610	Fine arts schools	11	7 849	7 283	3 443	863	405	13.0	5.9
6116102	Art, drama, & music schools	10	D	D	D	D	e	D	D
61162	Sports & recreation instruction	11	3 865	4 055	1 041	204	96	12.9	21.8
611620	Sports & recreation instruction	11	3 865	4 055	1 041	204	96	12.9	21.8
61169	All other schools & instruction	20	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	18	5 618	5 925	2 499	633	176	17.0	18.6
6117	Educational support services	10	D	D	D	D	b	D	D
61171	Educational support services	10	D	D	D	D	b	D	D
611710	Educational support services	10	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PORTLAND–SALEM, OR—WA CMSA—Con.									
Portland–Vancouver, OR—WA PMSA									
61	Educational services	77	39 750	36 847	13 068	3 022	1 026	19.6	19.7
611	Educational services	77	39 750	36 847	13 068	3 022	1 026	19.6	19.7
6115	Technical & trade schools	15	10 896	8 825	2 694	648	196	35.2	26.7
61151	Technical & trade schools	15	10 896	8 825	2 694	648	196	35.2	26.7
611513	Apprenticeship training	10	D	D	D	D	c	D	D
6116	Other schools & instruction	44	18 144	18 097	7 488	1 829	713	13.6	15.1
61161	Fine arts schools	11	7 849	7 283	3 443	863	405	13.0	5.9
611610	Fine arts schools	11	7 849	7 283	3 443	863	405	13.0	5.9
6116102	Art, drama, & music schools	10	D	D	D	D	e	D	D
61162	Sports & recreation instruction	11	3 865	4 055	1 041	204	96	12.9	21.8
611620	Sports & recreation instruction	11	3 865	4 055	1 041	204	96	12.9	21.8
61169	All other schools & instruction	19	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	17	D	D	D	D	c	D	D
6117	Educational support services	10	D	D	D	D	b	D	D
61171	Educational support services	10	D	D	D	D	b	D	D
611710	Educational support services	10	D	D	D	D	b	D	D
Salem, OR PMSA									
61	Educational services	5	D	D	D	D	b	D	D
611	Educational services	5	D	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
611519	Other trade & technical schools	2	D	D	D	D	a	D	D
AREA OUTSIDE OREGON METROPOLITAN AREAS									
61	Educational services	30	D	D	D	D	c	D	D
611	Educational services	30	D	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	D	a	D	D
6116	Other schools & instruction	21	D	D	D	D	c	D	D
61161	Fine arts schools	3	782	731	199	49	13	D	35.0
611610	Fine arts schools	3	782	731	199	49	13	D	35.0
61169	All other schools & instruction	11	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.
²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BAKER COUNTY, OR								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BENTON COUNTY, OR								
61	Educational services	18	3 621	924	166	65	69.0	2.5
611	Educational services	18	3 621	924	166	65	69.0	2.5
6115	Technical & trade schools	6	2 719	701	143	52	75.6	.2
61151	Technical & trade schools	6	2 719	701	143	52	75.6	.2
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLACKAMAS COUNTY, OR								
61	Educational services	59	12 743	4 199	899	231	51.3	5.4
611	Educational services	59	12 743	4 199	899	231	51.3	5.4
6114	Business schools, & computer & management training	19	D	D	D	b	D	D
6115	Technical & trade schools	8	3 884	1 402	316	58	38.1	—
61151	Technical & trade schools	8	3 884	1 402	316	58	38.1	—
611511	Cosmetology & barber schools	3	665	188	46	14	D	—
6116	Other schools & instruction	29	D	D	D	c	D	D
61161	Fine arts schools	7	1 462	357	84	37	73.9	—
611610	Fine arts schools	7	1 462	357	84	37	73.9	—
61169	All other schools & instruction	12	D	D	D	b	D	D
CLATSOP COUNTY, OR								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
COLUMBIA COUNTY, OR								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
COOS COUNTY, OR								
61	Educational services	4	D	D	D	a	D	D
CROOK COUNTY, OR								
61	Educational services	1	D	D	D	a	D	D
DESCHUTES COUNTY, OR								
61	Educational services	17	3 979	916	205	61	20.2	16.8
611	Educational services	17	3 979	916	205	61	20.2	16.8
6115	Technical & trade schools	5	1 776	362	104	21	18.2	2.1
61151	Technical & trade schools	5	1 776	362	104	21	18.2	2.1
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	1 217	247	36	23	39.4	—
DOUGLAS COUNTY, OR								
61	Educational services	8	1 491	376	69	22	61.4	23.9
611	Educational services	8	1 491	376	69	22	61.4	23.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
HOOD RIVER COUNTY, OR								
61	Educational services	1	D	D	D	a	D	D
JACKSON COUNTY, OR								
61	Educational services	26	4 366	1 273	301	122	38.5	16.5
611	Educational services	26	4 366	1 273	301	122	38.5	16.5
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	13	2 087	587	156	59	25.3	20.4
61169	All other schools & instruction	8	D	D	D	b	D	D
JOSEPHINE COUNTY, OR								
61	Educational services	10	D	D	D	c	D	D
611	Educational services	10	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	c	D	D
61169	All other schools & instruction	4	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KLAMATH COUNTY, OR								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LANE COUNTY, OR								
61	Educational services	56	16 791	4 828	1 088	291	27.6	23.9
611	Educational services	56	16 791	4 828	1 088	291	27.6	23.9
6115	Technical & trade schools	9	3 751	1 470	360	90	19.5	61.2
61151	Technical & trade schools	9	3 751	1 470	360	90	19.5	61.2
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	26	8 449	2 158	477	139	25.4	20.4
61162	Sports & recreation instruction	10	1 262	450	38	9	49.7	1.0
611620	Sports & recreation instruction	10	1 262	450	38	9	49.7	1.0
61169	All other schools & instruction	13	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	b	D	D
LINCOLN COUNTY, OR								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
LINN COUNTY, OR								
61	Educational services	9	1 054	397	78	28	62.1	28.4
611	Educational services	9	1 054	397	78	28	62.1	28.4
6115	Technical & trade schools	4	535	213	58	12	34.8	46.5
61151	Technical & trade schools	4	535	213	58	12	34.8	46.5
MALHEUR COUNTY, OR								
61	Educational services	2	D	D	D	a	D	D
MARION COUNTY, OR								
61	Educational services	26	D	D	D	b	D	D
611	Educational services	26	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
MULTNOMAH COUNTY, OR								
61	Educational services	109	44 251	16 078	3 694	675	18.9	18.7
611	Educational services	109	44 251	16 078	3 694	675	18.9	18.7
6114	Business schools, & computer & management training	19	9 614	3 484	803	122	21.1	1.1
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
6115	Technical & trade schools	26	14 094	5 150	1 106	238	11.1	32.4
61151	Technical & trade schools	26	14 094	5 150	1 106	238	11.1	32.4
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	16	11 383	4 354	930	184	9.6	37.1
6116	Other schools & instruction	47	13 610	4 067	951	221	27.3	24.2
61161	Fine arts schools	12	1 817	589	176	40	35.4	28.0
611610	Fine arts schools	12	1 817	589	176	40	35.4	28.0
6116102	Art, drama, & music schools	6	1 310	449	139	23	27.9	30.4
61162	Sports & recreation instruction	14	2 263	638	122	38	70.2	.5
611620	Sports & recreation instruction	14	2 263	638	122	38	70.2	.5
61163	Language schools	7	D	D	D	b	D	D
611630	Language schools	7	D	D	D	b	D	D
61169	All other schools & instruction	14	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	8	3 225	750	227	42	21.1	1.8
6117	Educational support services	17	6 933	3 377	834	94	15.4	4.4
61171	Educational support services	17	6 933	3 377	834	94	15.4	4.4
611710	Educational support services	17	6 933	3 377	834	94	15.4	4.4
POLK COUNTY, OR								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TILLAMOOK COUNTY, OR								
61	Educational services	2	D	D	D	a	D	D
UMATILLA COUNTY, OR								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
WALLOWA COUNTY, OR								
61	Educational services	1	D	D	D	a	D	D
WASCO COUNTY, OR								
61	Educational services	3	D	D	D	b	D	D
WASHINGTON COUNTY, OR								
61	Educational services	75	36 684	16 550	3 453	673	20.5	8.6
611	Educational services	75	36 684	16 550	3 453	673	20.5	8.6
6114	Business schools, & computer & management training	19	21 212	11 531	2 255	330	7.9	.6
61142	Computer training	10	12 207	4 803	668	150	3.4	.5
611420	Computer training	10	12 207	4 803	668	150	3.4	.5
61143	Professional & management development training	9	9 005	6 728	1 587	180	14.0	.7
611430	Professional & management development training	9	9 005	6 728	1 587	180	14.0	.7
6115	Technical & trade schools	13	D	D	D	b	D	D
61151	Technical & trade schools	13	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	37	8 308	2 628	541	234	36.4	13.2
61161	Fine arts schools	14	3 494	1 083	245	92	42.6	—
611610	Fine arts schools	14	3 494	1 083	245	92	42.6	—
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
YAMHILL COUNTY, OR								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBANY, OR *								
61	Educational services	8	972	328	63	14	59.0	30.8
611	Educational services	8	972	328	63	14	59.0	30.8
6115	Technical & trade schools	4	535	213	58	12	34.8	46.5
61151	Technical & trade schools	4	535	213	58	12	34.8	46.5
ALBANY, OR (BENTON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
ALBANY, OR (LINN COUNTY PART) *								
61	Educational services	7	D	D	D	a	D	D
611	Educational services	7	D	D	D	a	D	D
6115	Technical & trade schools	4	535	213	58	12	34.8	46.5
61151	Technical & trade schools	4	535	213	58	12	34.8	46.5
ASHLAND, OR								
61	Educational services	6	1 710	449	124	38	43.2	1.7
611	Educational services	6	1 710	449	124	38	43.2	1.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
ASTORIA, OR								
61	Educational services	2	D	D	D	a	D	D
BAKER CITY, OR								
61	Educational services	1	D	D	D	a	D	D
BEAVERTON, OR								
61	Educational services	25	15 041	5 671	976	236	16.8	9.3
611	Educational services	25	15 041	5 671	976	236	16.8	9.3
6114	Business schools, & computer & management training	6	10 188	3 746	403	121	9.1	.6
61142	Computer training	4	D	D	D	c	D	D
611420	Computer training	4	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	1 881	730	143	54	19.1	6.0
BEND, OR								
61	Educational services	13	3 021	785	192	58	16.4	22.1
611	Educational services	13	3 021	785	192	58	16.4	22.1
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CANBY, OR								
61	Educational services	3	35	13	1	1	100.0	-
CITY OF THE DALLES, OR								
61	Educational services	2	D	D	D	a	D	D
COOS BAY, OR								
61	Educational services	3	D	D	D	a	D	D
CORVALLIS, OR								
61	Educational services	14	2 994	789	160	50	75.6	3.0
611	Educational services	14	2 994	789	160	50	75.6	3.0
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
COTTAGE GROVE, OR								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CRESWELL, OR								
61	Educational services	1	D	D	D	a	D	D
EUGENE, OR								
61	Educational services	37	12 644	3 486	766	213	20.6	22.5
611	Educational services	37	12 644	3 486	766	213	20.6	22.5
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	18	7 622	1 963	440	124	17.4	22.4
61169	All other schools & instruction	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	b	D	D
GLADSTONE, OR								
61	Educational services	1	D	D	D	a	D	D
GRANTS PASS, OR								
61	Educational services	9	D	D	D	c	D	D
611	Educational services	9	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	c	D	D
61169	All other schools & instruction	4	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	c	D	D
GRESHAM, OR								
61	Educational services	7	624	194	53	25	63.1	17.6
611	Educational services	7	624	194	53	25	63.1	17.6
HAPPY VALLEY, OR								
61	Educational services	1	D	D	D	a	D	D
HERMISTON, OR								
61	Educational services	2	D	D	D	a	D	D
HILLSBORO, OR								
61	Educational services	4	1 401	413	87	46	57.0	—
611	Educational services	4	1 401	413	87	46	57.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
HOOD RIVER, OR								
61	Educational services	1	D	D	D	a	D	D
JUNCTION CITY, OR								
61	Educational services	1	D	D	D	a	D	D
KEIZER, OR								
61	Educational services	3	D	D	D	a	D	D
KLAMATH FALLS, OR								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LAKE OSWEGO, OR *								
61	Educational services	23	4 443	1 016	153	49	70.0	12.5
611	Educational services	23	4 443	1 016	153	49	70.0	12.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAKE OSWEGO, OR (CLACKAMAS COUNTY PART) *								
61	Educational services	19	3 208	733	109	35	64.7	11.1
611	Educational services	19	3 208	733	109	35	64.7	11.1
6116	Other schools & instruction	8	D	D	D	a	D	D
LAKE OSWEGO, OR (MULTNOMAH COUNTY PART) *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
LAKE OSWEGO, OR (WASHINGTON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LINCOLN CITY, OR								
61	Educational services	1	D	D	D	a	D	D
MCMINNVILLE, OR								
61	Educational services	5	D	D	D	a	D	D
MEDFORD, OR								
61	Educational services	17	1 970	694	139	72	33.1	15.0
611	Educational services	17	1 970	694	139	72	33.1	15.0
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MILWAUKIE, OR *								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MILWAUKIE, OR (CLACKAMAS COUNTY PART) *								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MOLALLA, OR								
61	Educational services	1	D	D	D	a	D	D
MONMOUTH, OR								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NEWPORT, OR								
61	Educational services	4	D	D	D	b	D	D
NORTH BEND, OR								
61	Educational services	1	D	D	D	a	D	D
ONTARIO, OR								
61	Educational services	2	D	D	D	a	D	D
OREGON CITY, OR								
61	Educational services	6	850	238	63	24	75.3	6.2
611	Educational services	6	850	238	63	24	75.3	6.2

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PENDLETON, OR								
61	Educational services	2	D	D	D	a	D	D
PHILOMATH, OR								
61	Educational services	1	D	D	D	a	D	D
PHOENIX, OR								
61	Educational services	1	D	D	D	a	D	D
PORTLAND, OR *								
61	Educational services	95	41 506	15 306	3 540	621	16.5	19.0
611	Educational services	95	41 506	15 306	3 540	621	16.5	19.0
6114	Business schools, & computer & management training	17	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
6115	Technical & trade schools	21	12 709	4 799	1 036	221	7.5	35.3
61151	Technical & trade schools	21	12 709	4 799	1 036	221	7.5	35.3
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	13	D	D	D	c	D	D
6116	Other schools & instruction	41	12 549	3 681	874	187	24.6	23.8
61161	Fine arts schools	9	1 406	454	136	22	32.9	28.3
611610	Fine arts schools	9	1 406	454	136	22	32.9	28.3
6116102	Art, drama, & music schools	5	D	D	D	a	D	D
61162	Sports & recreation instruction	12	D	D	D	b	D	D
611620	Sports & recreation instruction	12	D	D	D	b	D	D
61163	Language schools	6	D	D	D	b	D	D
611630	Language schools	6	D	D	D	b	D	D
61169	All other schools & instruction	14	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	b	D	D
6117	Educational support services	16	D	D	D	b	D	D
61171	Educational support services	16	D	D	D	b	D	D
611710	Educational support services	16	D	D	D	b	D	D
PORTLAND, OR (MULTNOMAH COUNTY PART) *								
61	Educational services	94	D	D	D	f	D	D
611	Educational services	94	D	D	D	f	D	D
6114	Business schools, & computer & management training	17	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
6115	Technical & trade schools	21	12 709	4 799	1 036	221	7.5	35.3
61151	Technical & trade schools	21	12 709	4 799	1 036	221	7.5	35.3
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	13	D	D	D	c	D	D
6116	Other schools & instruction	40	D	D	D	c	D	D
61161	Fine arts schools	9	1 406	454	136	22	32.9	28.3
611610	Fine arts schools	9	1 406	454	136	22	32.9	28.3
6116102	Art, drama, & music schools	5	D	D	D	a	D	D
61162	Sports & recreation instruction	12	D	D	D	b	D	D
611620	Sports & recreation instruction	12	D	D	D	b	D	D
61163	Language schools	6	D	D	D	b	D	D
611630	Language schools	6	D	D	D	b	D	D
61169	All other schools & instruction	13	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	b	D	D
6117	Educational support services	16	D	D	D	b	D	D
61171	Educational support services	16	D	D	D	b	D	D
611710	Educational support services	16	D	D	D	b	D	D
PORTLAND, OR (WASHINGTON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
PRINEVILLE, OR								
61	Educational services	1	D	D	D	a	D	D
REDMOND, OR								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROSEBURG, OR								
61	Educational services	5	1 064	245	52	13	45.9	33.6
611	Educational services	5	1 064	245	52	13	45.9	33.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SALEM, OR *								
61	Educational services	20	3 447	1 242	296	76	46.8	10.4
611	Educational services	20	3 447	1 242	296	76	46.8	10.4
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
SALEM, OR (MARION COUNTY PART) *								
61	Educational services	19	D	D	D	b	D	D
611	Educational services	19	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
SALEM, OR (POLK COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
SANDY, OR								
61	Educational services	1	D	D	D	a	D	D
SCAPPOOSE, OR								
61	Educational services	1	D	D	D	a	D	D
SPRINGFIELD, OR								
61	Educational services	4	1 191	474	107	31	74.3	—
611	Educational services	4	1 191	474	107	31	74.3	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
SUTHERLIN, OR								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
TIGARD, OR								
61	Educational services	16	14 234	8 493	1 968	270	8.7	10.9
611	Educational services	16	14 234	8 493	1 968	270	8.7	10.9
6114	Business schools, & computer & management training	3	D	D	D	c	D	D
61143	Professional & management development training	1	D	D	D	c	D	D
611430	Professional & management development training	1	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	7	3 423	1 078	235	66	17.4	23.9
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
TROUTDALE, OR								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
TUALATIN, OR *								
61	Educational services	5	1 998	676	132	42	22.7	—
611	Educational services	5	1 998	676	132	42	22.7	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
TUALATIN, OR (CLACKAMAS COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
TUALATIN, OR (WASHINGTON COUNTY PART) *								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WARRENTON, OR								
61	Educational services	2	D	D	D	a	D	D
WEST LINN, OR								
61	Educational services	2	D	D	D	a	D	D
WILSONVILLE, OR *								
61	Educational services	3	537	182	29	18	48.2	51.8
611	Educational services	3	537	182	29	18	48.2	51.8
WILSONVILLE, OR (CLACKAMAS COUNTY PART) *								
61	Educational services	3	537	182	29	18	48.2	51.8
611	Educational services	3	537	182	29	18	48.2	51.8
WOODBURN, OR								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BAKER COUNTY, OR								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF BENTON COUNTY, OR								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF CLACKAMAS COUNTY, OR								
61	Educational services	18	5 047	2 019	468	94	61.2	—
611	Educational services	18	5 047	2 019	468	94	61.2	—
6115	Technical & trade schools	3	1 316	498	99	15	100.0	—
61151	Technical & trade schools	3	1 316	498	99	15	100.0	—
6116	Other schools & instruction	9	D	D	D	b	D	D
BALANCE OF COLUMBIA COUNTY, OR								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF DESCHUTES COUNTY, OR								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF DOUGLAS COUNTY, OR								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, OR								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF JOSEPHINE COUNTY, OR								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF LANE COUNTY, OR								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BALANCE OF LINCOLN COUNTY, OR								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LINN COUNTY, OR								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF MARION COUNTY, OR								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
BALANCE OF MULTNOMAH COUNTY, OR								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF POLK COUNTY, OR								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TILLAMOOK COUNTY, OR								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF WALLOWA COUNTY, OR								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WASCO COUNTY, OR								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, OR								
61	Educational services	24	D	D	D	b	D	D
611	Educational services	24	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
BALANCE OF YAMHILL COUNTY, OR								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

OREGON

Albany is in Benton and Linn Counties.

Lake Oswego is in Clackamas, Multnomah, and Washington Counties.

Milwaukie is in Clackamas and Multnomah Counties.

Portland is in Clackamas, Multnomah, and Washington Counties.

Salem is in Marion and Polk Counties.

Tualatin is in Clackamas and Washington Counties.

Wilsonville is in Clackamas and Washington Counties.

Appendix E. Metropolitan Areas

OREGON

Eugene—Springfield, OR MSA

Lane County, OR

Medford—Ashland, OR MSA

Jackson County, OR

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Portland—Salem, OR—WA CMSA

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Salem, OR PMSA

Marion County, OR

Polk County, OR

Salem, OR PMSA

Marion County, OR

Polk County, OR

Pennsylvania

1997

Issued March 2000

EC97S61A-PA(RV)

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PENNSYLVANIA								
61	Educational services	1 204	600 610	216 764	50 555	10 339	19.7	10.4
611	Educational services	1 204	600 610	216 764	50 555	10 339	19.7	10.4
6114	Business schools, & computer & management training	247	259 344	104 956	25 146	3 351	15.1	7.1
61141	Business & secretarial schools	51	64 338	28 219	6 788	1 237	11.6	8.1
611410	Business & secretarial schools	51	64 338	28 219	6 788	1 237	11.6	8.1
61142	Computer training	118	126 991	53 420	12 248	1 565	16.8	7.2
611420	Computer training	118	126 991	53 420	12 248	1 565	16.8	7.2
61143	Professional & management development training	78	68 015	23 317	6 110	549	15.4	6.0
611430	Professional & management development training	78	68 015	23 317	6 110	549	15.4	6.0
6115	Technical & trade schools	212	150 207	50 539	12 059	2 265	11.6	11.0
61151	Technical & trade schools	212	150 207	50 539	12 059	2 265	11.6	11.0
611511	Cosmetology & barber schools	82	25 940	7 864	1 936	532	11.4	1.4
611512	Flight training	20	13 783	2 742	595	149	30.8	53.0
611513	Apprenticeship training	7	1 355	368	83	18	50.1	38.9
611519	Other trade & technical schools	103	109 129	39 565	9 445	1 566	8.8	7.6
6116	Other schools & instruction	676	170 417	54 804	12 024	4 452	34.2	14.3
61161	Fine arts schools	262	31 189	7 944	2 019	1 158	45.4	11.8
611610	Fine arts schools	262	31 189	7 944	2 019	1 158	45.4	11.8
6116101	Dance schools (including children's & professionals)	226	27 617	6 734	1 784	1 029	45.5	10.2
6116102	Art, drama, & music schools	36	3 572	1 210	235	129	44.8	24.3
61162	Sports & recreation instruction	206	58 280	17 073	2 848	1 384	52.3	8.1
611620	Sports & recreation instruction	206	58 280	17 073	2 848	1 384	52.3	8.1
61163	Language schools	19	6 942	2 097	526	173	24.7	28.9
611630	Language schools	19	6 942	2 097	526	173	24.7	28.9
61169	All other schools & instruction	189	74 006	27 690	6 631	1 737	16.1	18.8
611691	Exam preparation & tutoring	63	18 353	5 174	1 337	606	18.4	20.9
611692	Automobile driving schools	39	8 448	3 516	716	175	37.7	28.7
611699	All other miscellaneous schools & instruction	87	47 205	19 000	4 578	956	11.3	16.2
6117	Educational support services	69	20 642	6 465	1 326	271	17.3	15.6
61171	Educational support services	69	20 642	6 465	1 326	271	17.3	15.6
611710	Educational support services	69	20 642	6 465	1 326	271	17.3	15.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PENNSYLVANIA									
61	Educational services	298	235 995	218 054	72 005	17 970	3 659	26.2	15.9
611	Educational services	298	235 995	218 054	72 005	17 970	3 659	26.2	15.9
6114	Business schools, & computer & management training	21	16 179	15 285	3 191	772	135	6.4	54.8
61141	Business & secretarial schools	2	D	D	D	D	a	D	D
611410	Business & secretarial schools	2	D	D	D	D	a	D	D
61142	Computer training	3	D	D	D	D	b	D	D
611420	Computer training	3	D	D	D	D	b	D	D
61143	Professional & management development training	16	D	D	D	D	b	D	D
611430	Professional & management development training	16	D	D	D	D	b	D	D
6115	Technical & trade schools	68	37 182	36 461	14 377	3 454	771	29.8	14.2
61151	Technical & trade schools	68	37 182	36 461	14 377	3 454	771	29.8	14.2
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	48	19 747	19 303	5 875	1 478	315	54.1	9.6
611519	Other trade & technical schools	19	D	D	D	D	e	D	D
6116	Other schools & instruction	179	71 282	67 922	27 784	6 856	1 972	14.4	24.0
61161	Fine arts schools	53	22 548	21 638	9 384	2 476	881	19.4	19.7
611610	Fine arts schools	53	22 548	21 638	9 384	2 476	881	19.4	19.7
6116101	Dance schools (including children's & professionals)	10	1 239	1 183	436	109	57	63.1	14.9
6116102	Art, drama, & music schools	43	21 309	20 455	8 948	2 367	824	16.8	19.9
61162	Sports & recreation instruction	22	2 617	2 572	865	172	70	45.3	26.6
611620	Sports & recreation instruction	22	2 617	2 572	865	172	70	45.3	26.6
61163	Language schools	10	2 152	2 138	1 239	321	94	21.2	77.7
611630	Language schools	10	2 152	2 138	1 239	321	94	21.2	77.7
61169	All other schools & instruction	94	43 965	41 574	16 296	3 887	927	9.6	23.4
611691	Exam preparation & tutoring	17	3 251	3 132	1 372	298	127	27.2	64.0
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	76	D	D	D	D	f	D	D

See footnotes at end of table.

**Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997—
Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	PENNSYLVANIA—Con.								
	Educational services—Con.								
611	Educational services—Con.								
6117	Educational support services	30	111 352	98 386	26 653	6 888	781	35.4	5.6
61171	Educational support services	30	111 352	98 386	26 653	6 888	781	35.4	5.6
611710	Educational support services	30	111 352	98 386	26 653	6 888	781	35.4	5.6

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	ALLENTOWN—BETHLEHEM—EASTON, PA MSA							
	Educational services	73	42 064	15 648	3 961	675	11.6	19.0
611	Educational services	73	42 064	15 648	3 961	675	11.6	19.0
6114	Business schools, & computer & management training	16	30 837	12 111	3 071	342	6.6	21.6
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
61142	Computer training	7	10 068	4 742	1 669	168	7.9	66.0
611420	Computer training	7	10 068	4 742	1 669	168	7.9	66.0
61143	Professional & management development training	5	D	D	D	b	D	D
611430	Professional & management development training	5	D	D	D	b	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	45	8 109	2 708	695	283	30.5	16.5
61161	Fine arts schools	25	2 558	459	120	88	70.9	12.1
611610	Fine arts schools	25	2 558	459	120	88	70.9	12.1
6116101	Dance schools (including children's & professionals)	24	D	D	D	b	D	D
61162	Sports & recreation instruction	9	2 589	1 072	216	46	11.4	27.2
611620	Sports & recreation instruction	9	2 589	1 072	216	46	11.4	27.2
61169	All other schools & instruction	9	D	D	D	c	D	D
61	ALTOONA, PA MSA							
	Educational services	10	5 650	1 607	266	66	31.2	12.7
611	Educational services	10	5 650	1 607	266	66	31.2	12.7
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
61	ERIE, PA MSA							
	Educational services	16	5 250	2 054	489	140	32.8	.6
611	Educational services	16	5 250	2 054	489	140	32.8	.6
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	1 613	363	92	55	86.5	1.4
61162	Sports & recreation instruction	6	1 119	210	46	29	98.0	2.0
611620	Sports & recreation instruction	6	1 119	210	46	29	98.0	2.0

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HARRISBURG—LEBANON—CARLISLE, PA MSA								
61	Educational services	81	26 517	11 345	2 429	531	47.3	8.4
611	Educational services	81	26 517	11 345	2 429	531	47.3	8.4
6114	Business schools, & computer & management training	16	11 733	6 704	1 345	178	75.7	3.3
61142	Computer training	6	7 911	5 359	1 010	129	94.0	2.4
611420	Computer training	6	7 911	5 359	1 010	129	94.0	2.4
6115	Technical & trade schools	23	9 028	3 155	730	151	10.7	11.3
61151	Technical & trade schools	23	9 028	3 155	730	151	10.7	11.3
611511	Cosmetology & barber schools	11	D	D	D	b	D	D
611519	Other trade & technical schools	10	6 827	2 443	518	99	7.0	14.1
6116	Other schools & instruction	37	5 256	1 314	329	194	45.0	13.3
61161	Fine arts schools	17	2 686	591	161	118	18.1	16.2
611610	Fine arts schools	17	2 686	591	161	118	18.1	16.2
6116101	Dance schools (including children's & professionals')	16	D	D	D	c	D	D
61162	Sports & recreation instruction	8	1 222	281	60	24	87.8	3.8
611620	Sports & recreation instruction	8	1 222	281	60	24	87.8	3.8
61169	All other schools & instruction	11	D	D	D	b	D	D
JOHNSTOWN, PA MSA								
61	Educational services	8	3 047	1 189	294	59	82.7	2.3
611	Educational services	8	3 047	1 189	294	59	82.7	2.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LANCASTER, PA MSA								
61	Educational services	37	15 056	4 841	1 008	260	40.3	5.4
611	Educational services	37	15 056	4 841	1 008	260	40.3	5.4
6114	Business schools, & computer & management training	9	6 459	2 705	537	87	22.8	10.1
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	4	6 131	1 265	258	57	49.3	—
61151	Technical & trade schools	4	6 131	1 265	258	57	49.3	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	1	D	D	D	a	D	D
6116	Other schools & instruction	22	D	D	D	c	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	9	D	D	D	b	D	D
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA								
61	Educational services	3 372	D	D	D	k	D	D
611	Educational services	3 372	D	D	D	k	D	D
6114	Business schools, & computer & management training	576	530 466	197 812	45 975	5 875	18.1	22.4
61141	Business & secretarial schools	63	86 063	34 897	7 500	1 565	24.8	53.5
611410	Business & secretarial schools	63	86 063	34 897	7 500	1 565	24.8	53.5
61142	Computer training	299	299 845	116 406	27 769	3 281	16.5	20.4
611420	Computer training	299	299 845	116 406	27 769	3 281	16.5	20.4
61143	Professional & management development training	214	144 558	46 509	10 706	1 029	17.5	8.2
611430	Professional & management development training	214	144 558	46 509	10 706	1 029	17.5	8.2
6115	Technical & trade schools	419	D	D	D	i	D	D
61151	Technical & trade schools	419	D	D	D	i	D	D
611511	Cosmetology & barber schools	136	41 059	14 483	3 497	824	18.9	4.1
611512	Flight training	48	58 589	18 608	3 479	1 940	19.2	16.6
611513	Apprenticeship training	19	D	D	D	b	D	D
611519	Other trade & technical schools	216	205 823	74 108	17 270	2 573	14.1	5.7
6116	Other schools & instruction	2 066	D	D	D	j	D	D
61161	Fine arts schools	721	150 518	48 618	11 381	3 796	32.8	12.3
611610	Fine arts schools	721	150 518	48 618	11 381	3 796	32.8	12.3
6116101	Dance schools (including children's & professionals')	572	104 031	32 098	7 921	2 953	31.5	5.6
6116102	Art, drama, & music schools	149	46 487	16 520	3 460	843	35.8	27.2
61162	Sports & recreation instruction	554	D	D	D	h	D	D
611620	Sports & recreation instruction	554	D	D	D	h	D	D
61163	Language schools	83	115 811	28 401	6 542	1 659	7.6	2.0
611630	Language schools	83	115 811	28 401	6 542	1 659	7.6	2.0
61169	All other schools & instruction	708	444 626	154 034	28 905	6 340	17.2	23.9
611691	Exam preparation & tutoring	250	176 029	71 056	11 080	3 120	17.5	7.9
611692	Automobile driving schools	227	43 094	14 984	3 231	1 112	55.0	35.1
611699	All other miscellaneous schools & instruction	231	225 503	67 994	14 594	2 108	9.7	34.2
6117	Educational support services	311	D	D	D	g	D	D
61171	Educational support services	311	D	D	D	g	D	D
611710	Educational support services	311	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Bergen—Passaic, NJ PMSA								
61	Educational services	277	142 450	43 673	9 189	1 691	23.6	15.4
611	Educational services	277	142 450	43 673	9 189	1 691	23.6	15.4
6114	Business schools, & computer & management training	53	52 809	16 404	3 532	468	20.0	32.9
61141	Business & secretarial schools	4	4 487	1 920	314	84	28.7	47.8
611410	Business & secretarial schools	4	4 487	1 920	314	84	28.7	47.8
61142	Computer training	33	31 825	9 733	2 163	298	24.2	44.8
611420	Computer training	33	31 825	9 733	2 163	298	24.2	44.8
61143	Professional & management development training	16	16 497	4 751	1 055	86	9.7	5.8
611430	Professional & management development training	16	16 497	4 751	1 055	86	9.7	5.8
6115	Technical & trade schools	27	36 440	10 019	1 687	337	3.9	1.2
61151	Technical & trade schools	27	36 440	10 019	1 687	337	3.9	1.2
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611512	Flight training	3	D	D	D	c	D	D
611519	Other trade & technical schools	13	16 053	5 579	1 307	151	6.0	.2
6116	Other schools & instruction	173	40 170	12 680	2 945	797	31.3	7.1
61161	Fine arts schools	67	10 266	3 236	707	238	35.7	4.9
611610	Fine arts schools	67	10 266	3 236	707	238	35.7	4.9
6116101	Dance schools (including children's & professionals)	55	8 370	2 677	645	209	36.7	2.1
6116102	Art, drama, & music schools	12	1 896	559	62	29	31.5	17.2
61162	Sports & recreation instruction	47	D	D	D	c	D	D
611620	Sports & recreation instruction	47	D	D	D	c	D	D
61163	Language schools	8	6 524	1 953	581	130	5.6	—
611630	Language schools	8	6 524	1 953	581	130	5.6	—
61169	All other schools & instruction	51	D	D	D	e	D	D
611691	Exam preparation & tutoring	24	6 528	1 597	445	164	41.8	22.3
611699	All other miscellaneous schools & instruction	17	D	D	D	c	D	D
6117	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
61171	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
611710	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
Bridgeport, CT PMSA								
61	Educational services	73	27 669	13 144	2 666	485	25.6	12.3
611	Educational services	73	27 669	13 144	2 666	485	25.6	12.3
6114	Business schools, & computer & management training	12	11 432	5 971	1 339	194	11.8	17.5
61142	Computer training	7	7 967	4 307	1 019	138	1.4	25.0
611420	Computer training	7	7 967	4 307	1 019	138	1.4	25.0
6115	Technical & trade schools	14	D	D	D	b	D	D
61151	Technical & trade schools	14	D	D	D	b	D	D
611511	Cosmetology & barber schools	6	D	D	D	a	D	D
6116	Other schools & instruction	44	12 528	5 967	1 098	230	33.2	2.4
61161	Fine arts schools	18	2 691	801	192	94	51.1	2.7
611610	Fine arts schools	18	2 691	801	192	94	51.1	2.7
6116101	Dance schools (including children's & professionals)	16	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	16	D	D	D	b	D	D
Danbury, CT PMSA								
61	Educational services	38	19 939	4 456	872	262	38.7	3.2
611	Educational services	38	19 939	4 456	872	262	38.7	3.2
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	20	12 606	2 902	651	195	7.8	4.0
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Dutchess County, NY PMSA								
61	Educational services	38	D	D	D	c	D	D
611	Educational services	38	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	27	D	D	D	c	D	D
61161	Fine arts schools	9	2 062	462	122	62	82.8	—
611610	Fine arts schools	9	2 062	462	122	62	82.8	—
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	a	D	D
611620	Sports & recreation instruction	8	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
Jersey City, NJ PMSA								
61	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
611	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	1 904	906	223	41	44.6	—
6116	Other schools & instruction	34	D	D	D	e	D	D
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611692	Automobile driving schools	9	D	D	D	e	D	D
Middlesex—Somerset—Hunterdon, NJ PMSA								
61	Educational services	236	135 797	50 726	10 279	1 703	15.4	9.1
611	Educational services	236	135 797	50 726	10 279	1 703	15.4	9.1
6114	Business schools, & computer & management training	42	28 797	12 261	2 442	377	14.0	14.4
61142	Computer training	27	19 565	8 909	1 843	263	12.6	3.4
611420	Computer training	27	19 565	8 909	1 843	263	12.6	3.4
61143	Professional & management development training	13	D	D	D	b	D	D
611430	Professional & management development training	13	D	D	D	b	D	D
6115	Technical & trade schools	27	35 223	11 081	2 514	314	5.7	6.8
61151	Technical & trade schools	27	35 223	11 081	2 514	314	5.7	6.8
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	5	D	D	D	b	D	D
611519	Other trade & technical schools	19	28 864	8 797	1 999	225	6.0	.2
6116	Other schools & instruction	149	58 680	21 621	3 888	919	21.4	8.5
61161	Fine arts schools	52	8 071	2 725	715	313	40.9	14.5
611610	Fine arts schools	52	8 071	2 725	715	313	40.9	14.5
6116101	Dance schools (including children's & professionals)	43	6 543	2 067	558	236	39.4	5.6
6116102	Art, drama, & music schools	9	1 528	658	157	77	47.6	52.4
61162	Sports & recreation instruction	44	11 175	3 618	696	196	43.6	16.3
611620	Sports & recreation instruction	44	11 175	3 618	696	196	43.6	16.3
61169	All other schools & instruction	48	D	D	D	e	D	D
611691	Exam preparation & tutoring	20	D	D	D	c	D	D
611692	Automobile driving schools	11	1 296	534	93	31	85.9	—
611699	All other miscellaneous schools & instruction	17	D	D	D	c	D	D
6117	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1
61171	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1
611710	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Monmouth—Ocean, NJ PMSA								
61	Educational services	186	69 183	27 265	5 954	1 584	28.1	5.8
611	Educational services	186	69 183	27 265	5 954	1 584	28.1	5.8
6114	Business schools, & computer & management training	25	17 569	7 403	1 410	235	22.2	1.4
61142	Computer training	11	8 399	4 238	885	169	32.6	2.9
611420	Computer training	11	8 399	4 238	885	169	32.6	2.9
61143	Professional & management development training	11	D	D	D	b	D	D
611430	Professional & management development training	11	D	D	D	b	D	D
6115	Technical & trade schools	17	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	1 228	329	97	28	5.9	3.2
611519	Other trade & technical schools	9	D	D	D	b	D	D
6116	Other schools & instruction	124	36 437	14 360	3 293	1 169	31.2	9.5
61161	Fine arts schools	53	7 270	1 879	492	229	33.9	12.0
611610	Fine arts schools	53	7 270	1 879	492	229	33.9	12.0
6116101	Dance schools (including children's & professionals)	49	6 817	1 715	446	216	32.6	9.8
61162	Sports & recreation instruction	47	12 113	3 484	615	431	43.8	16.9
611620	Sports & recreation instruction	47	12 113	3 484	615	431	43.8	16.9
61169	All other schools & instruction	22	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	9	13 181	7 576	1 871	307	9.2	2.5
6117	Educational support services	20	D	D	D	b	D	D
61171	Educational support services	20	D	D	D	b	D	D
611710	Educational support services	20	D	D	D	b	D	D
Nassau—Suffolk, NY PMSA								
61	Educational services	541	188 004	56 827	12 495	3 930	30.6	10.8
611	Educational services	541	188 004	56 827	12 495	3 930	30.6	10.8
6114	Business schools, & computer & management training	76	41 984	13 882	2 896	730	23.0	34.6
61141	Business & secretarial schools	11	D	D	D	e	D	D
611410	Business & secretarial schools	11	D	D	D	e	D	D
61142	Computer training	39	D	D	D	e	D	D
611420	Computer training	39	D	D	D	e	D	D
61143	Professional & management development training	26	8 436	2 180	579	87	30.9	18.4
611430	Professional & management development training	26	8 436	2 180	579	87	30.9	18.4
6115	Technical & trade schools	51	20 047	6 510	1 665	382	20.8	3.8
61151	Technical & trade schools	51	20 047	6 510	1 665	382	20.8	3.8
611511	Cosmetology & barber schools	17	D	D	D	b	D	D
611512	Flight training	8	3 679	921	227	45	40.4	—
611519	Other trade & technical schools	25	13 158	4 252	1 111	254	15.9	3.6
6116	Other schools & instruction	371	95 996	27 416	6 211	2 587	41.4	4.4
61161	Fine arts schools	143	24 582	6 728	1 749	664	42.2	4.9
611610	Fine arts schools	143	24 582	6 728	1 749	664	42.2	4.9
6116101	Dance schools (including children's & professionals)	126	D	D	D	f	D	D
6116102	Art, drama, & music schools	17	D	D	D	b	D	D
61162	Sports & recreation instruction	122	32 462	8 824	1 554	896	47.1	5.1
611620	Sports & recreation instruction	122	32 462	8 824	1 554	896	47.1	5.1
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	102	D	D	D	f	D	D
611691	Exam preparation & tutoring	50	17 320	6 017	1 485	664	28.6	4.1
611692	Automobile driving schools	24	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	28	11 622	3 504	889	129	55.5	1.5
6117	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5
61171	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5
611710	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	New Haven—Meriden, CT PMSA							
61	Educational services	80	30 001	10 894	2 607	519	13.2	18.5
611	Educational services	80	30 001	10 894	2 607	519	13.2	18.5
6114	Business schools, & computer & management training	16	7 406	3 188	811	126	5.9	12.9
6115	Technical & trade schools	13	D	D	D	b	D	D
61151	Technical & trade schools	13	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	1 134	343	62	26	16.3	—
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	43	D	D	D	c	D	D
61161	Fine arts schools	19	D	D	D	b	D	D
611610	Fine arts schools	19	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	17	D	D	D	b	D	D
61162	Sports & recreation instruction	10	4 071	1 090	266	54	12.0	—
611620	Sports & recreation instruction	10	4 071	1 090	266	54	12.0	—
61169	All other schools & instruction	14	D	D	D	b	D	D
6117	Educational support services	8	D	D	D	c	D	D
61171	Educational support services	8	D	D	D	c	D	D
611710	Educational support services	8	D	D	D	c	D	D
	New York, NY PMSA							
61	Educational services	1 218	843 883	301 266	61 952	12 050	22.6	22.5
611	Educational services	1 218	843 883	301 266	61 952	12 050	22.6	22.5
6114	Business schools, & computer & management training	205	198 387	76 984	18 045	2 043	16.2	27.7
61141	Business & secretarial schools	20	33 676	13 373	3 027	544	11.7	64.5
611410	Business & secretarial schools	20	33 676	13 373	3 027	544	11.7	64.5
61142	Computer training	102	108 788	44 747	10 882	1 086	17.5	24.1
611420	Computer training	102	108 788	44 747	10 882	1 086	17.5	24.1
61143	Professional & management development training	83	55 923	18 864	4 136	413	16.1	12.4
611430	Professional & management development training	83	55 923	18 864	4 136	413	16.1	12.4
6115	Technical & trade schools	163	137 208	53 330	12 600	3 262	14.9	8.6
61151	Technical & trade schools	163	137 208	53 330	12 600	3 262	14.9	8.6
611511	Cosmetology & barber schools	56	D	D	D	e	D	D
611512	Flight training	10	D	D	D	g	D	D
611513	Apprenticeship training	10	D	D	D	b	D	D
611519	Other trade & technical schools	87	101 436	39 058	9 300	1 398	13.2	6.8
6116	Other schools & instruction	735	416 759	136 876	24 591	5 647	18.8	26.6
61161	Fine arts schools	223	67 652	23 863	5 118	1 370	24.5	20.8
611610	Fine arts schools	223	67 652	23 863	5 118	1 370	24.5	20.8
6116101	Dance schools (including children's & professionals')	143	38 729	13 786	3 194	949	18.4	7.7
6116102	Art, drama, & music schools	80	28 923	10 077	1 924	421	32.8	38.2
61162	Sports & recreation instruction	146	55 546	16 967	3 132	750	42.6	13.7
611620	Sports & recreation instruction	146	55 546	16 967	3 132	750	42.6	13.7
61163	Language schools	40	50 692	15 426	3 327	1 058	10.6	3.3
611630	Language schools	40	50 692	15 426	3 327	1 058	10.6	3.3
61169	All other schools & instruction	326	242 869	80 620	13 014	2 469	13.5	36.0
611691	Exam preparation & tutoring	88	80 095	39 179	3 760	897	14.3	10.0
611692	Automobile driving schools	128	20 908	6 369	1 290	467	62.3	27.8
611699	All other miscellaneous schools & instruction	110	141 866	35 072	7 964	1 105	5.8	51.9
6117	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
61171	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
611710	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
	Newark, NJ PMSA							
61	Educational services	374	239 774	76 391	17 723	3 117	26.3	8.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Newark, NJ PMSA—Con.								
61	Educational services—Con.							
611	Educational services	374	239 774	76 391	17 723	3 117	26.3	8.9
6114	Business schools, & computer & management training	74	102 664	29 140	7 128	929	22.7	10.8
61141	Business & secretarial schools	10	17 539	7 414	1 608	348	66.6	30.1
611410	Business & secretarial schools	10	17 539	7 414	1 608	348	66.6	30.1
61142	Computer training	39	62 767	15 065	3 709	418	13.8	9.0
611420	Computer training	39	62 767	15 065	3 709	418	13.8	9.0
61143	Professional & management development training	25	22 358	6 661	1 811	163	13.3	.9
611430	Professional & management development training	25	22 358	6 661	1 811	163	13.3	.9
6115	Technical & trade schools	53	40 566	13 661	2 987	484	28.9	7.3
61151	Technical & trade schools	53	40 566	13 661	2 987	484	28.9	7.3
611511	Cosmetology & barber schools	15	D	D	D	b	D	D
611512	Flight training	10	D	D	D	b	D	D
611519	Other trade & technical schools	28	28 448	10 874	2 266	316	10.7	8.6
6116	Other schools & instruction	205	87 039	29 129	6 696	1 578	26.3	5.2
61161	Fine arts schools	84	17 724	6 055	1 542	512	32.3	1.7
611610	Fine arts schools	84	17 724	6 055	1 542	512	32.3	1.7
6116101	Dance schools (including children's & professionals')	72	11 976	3 478	915	378	31.9	2.5
6116102	Art, drama, & music schools	12	5 748	2 577	627	134	33.2	—
61162	Sports & recreation instruction	52	14 841	4 524	875	251	69.1	4.5
611620	Sports & recreation instruction	52	14 841	4 524	875	251	69.1	4.5
61163	Language schools	9	D	D	D	b	D	D
611630	Language schools	9	D	D	D	b	D	D
61169	All other schools & instruction	60	D	D	D	f	D	D
611691	Exam preparation & tutoring	25	45 410	15 165	3 552	608	7.8	3.5
611692	Automobile driving schools	13	2 693	934	192	58	81.4	1.0
611699	All other miscellaneous schools & instruction	22	D	D	D	b	D	D
6117	Educational support services	42	9 505	4 461	912	126	53.3	28.0
61171	Educational support services	42	9 505	4 461	912	126	53.3	28.0
611710	Educational support services	42	9 505	4 461	912	126	53.3	28.0
Newburgh, NY—PA PMSA								
61	Educational services	38	6 212	1 678	322	127	51.0	17.4
611	Educational services	38	6 212	1 678	322	127	51.0	17.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	27	D	D	D	b	D	D
61162	Sports & recreation instruction	14	2 883	525	76	38	51.1	25.8
611620	Sports & recreation instruction	14	2 883	525	76	38	51.1	25.8
Stamford—Norwalk, CT PMSA								
61	Educational services	123	155 493	46 964	11 325	1 363	8.6	4.9
611	Educational services	123	155 493	46 964	11 325	1 363	8.6	4.9
6114	Business schools, & computer & management training	32	45 936	25 469	6 783	615	5.2	9.0
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
61142	Computer training	11	27 449	17 285	4 698	440	3.3	—
611420	Computer training	11	27 449	17 285	4 698	440	3.3	—
61143	Professional & management development training	17	D	D	D	c	D	D
611430	Professional & management development training	17	D	D	D	c	D	D
6115	Technical & trade schools	15	D	D	D	c	D	D
61151	Technical & trade schools	15	D	D	D	c	D	D
611511	Cosmetology & barber schools	7	D	D	D	c	D	D
6116	Other schools & instruction	59	21 393	7 469	1 601	400	29.2	10.1
61161	Fine arts schools	14	3 500	1 023	296	92	27.5	5.9
611610	Fine arts schools	14	3 500	1 023	296	92	27.5	5.9
6116101	Dance schools (including children's & professionals')	11	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61162	Sports & recreation instruction	20	7 795	3 356	665	144	29.4	13.9
611620	Sports & recreation instruction	20	7 795	3 356	665	144	29.4	13.9
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	20	D	D	D	c	D	D
611691	Exam preparation & tutoring	11	5 736	1 610	324	68	32.7	13.9
6117	Educational support services	17	D	D	D	c	D	D
61171	Educational support services	17	D	D	D	c	D	D
611710	Educational support services	17	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Trenton, NJ PMSA								
61	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
611	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
6114	Business schools, & computer & management training	11	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	6	D	D	D	a	D	D
611430	Professional & management development training	6	D	D	D	a	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	42	58 671	12 470	2 652	559	6.7	.1
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	15	D	D	D	b	D	D
611620	Sports & recreation instruction	15	D	D	D	b	D	D
61163	Language schools	4	D	D	D	c	D	D
611630	Language schools	4	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	e	D	D
611691	Exam preparation & tutoring	9	D	D	D	e	D	D
6117	Educational support services	16	D	D	D	b	D	D
61171	Educational support services	16	D	D	D	b	D	D
611710	Educational support services	16	D	D	D	b	D	D
Waterbury, CT PMSA								
61	Educational services	20	4 323	1 488	308	114	79.5	2.3
611	Educational services	20	4 323	1 488	308	114	79.5	2.3
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA								
61	Educational services	783	396 758	136 753	33 820	6 213	16.2	12.4
611	Educational services	783	396 758	136 753	33 820	6 213	16.2	12.4
6114	Business schools, & computer & management training	148	141 329	54 266	14 595	1 492	10.7	5.3
61141	Business & secretarial schools	16	D	D	D	c	D	D
611410	Business & secretarial schools	16	D	D	D	c	D	D
61142	Computer training	80	D	D	D	f	D	D
611420	Computer training	80	D	D	D	f	D	D
61143	Professional & management development training	52	46 094	15 021	5 060	353	11.0	5.0
611430	Professional & management development training	52	46 094	15 021	5 060	353	11.0	5.0
6115	Technical & trade schools	120	111 303	34 905	8 264	1 356	6.8	10.8
61151	Technical & trade schools	120	111 303	34 905	8 264	1 356	6.8	10.8
611511	Cosmetology & barber schools	40	13 700	4 289	1 040	272	12.7	5.3
611512	Flight training	15	26 826	5 377	1 287	170	2.2	32.0
611519	Other trade & technical schools	59	D	D	D	f	D	D
6116	Other schools & instruction	460	120 186	38 127	8 791	3 088	31.9	17.2
61161	Fine arts schools	147	22 311	7 179	1 763	775	35.7	10.4
611610	Fine arts schools	147	22 311	7 179	1 763	775	35.7	10.4
6116101	Dance schools (including children's & professionals)	119	17 216	4 556	1 150	548	37.5	7.3
6116102	Art, drama, & music schools	28	5 095	2 623	613	227	29.9	20.9
61162	Sports & recreation instruction	147	42 699	12 809	2 034	1 064	41.8	10.6
611620	Sports & recreation instruction	147	42 699	12 809	2 034	1 064	41.8	10.6
61163	Language schools	16	6 486	1 970	497	147	27.8	28.2
611630	Language schools	16	6 486	1 970	497	147	27.8	28.2
61169	All other schools & instruction	150	48 690	16 169	4 497	1 102	22.0	24.7
611691	Exam preparation & tutoring	48	16 732	4 287	1 256	449	16.1	27.3
611692	Automobile driving schools	30	5 948	2 394	479	155	42.8	7.9
611699	All other miscellaneous schools & instruction	72	26 010	9 488	2 762	498	20.9	26.9
6117	Educational support services	55	23 940	9 455	2 170	277	13.4	37.6
61171	Educational support services	55	23 940	9 455	2 170	277	13.4	37.6
611710	Educational support services	55	23 940	9 455	2 170	277	13.4	37.6

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.								
Atlantic–Cape May, NJ PMSA								
61	Educational services	36	5 229	2 025	480	136	29.8	22.8
611	Educational services	36	5 229	2 025	480	136	29.8	22.8
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	26	D	D	D	c	D	D
61161	Fine arts schools	11	909	174	46	34	80.4	4.4
611610	Fine arts schools	11	909	174	46	34	80.4	4.4
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
Philadelphia, PA–NJ PMSA								
61	Educational services	639	328 197	116 726	28 888	5 221	17.5	13.2
611	Educational services	639	328 197	116 726	28 888	5 221	17.5	13.2
6114	Business schools, & computer & management training	127	122 878	49 380	13 385	1 353	11.3	6.1
61141	Business & secretarial schools	15	9 996	4 862	1 179	183	2.9	27.6
611410	Business & secretarial schools	15	9 996	4 862	1 179	183	2.9	27.6
61142	Computer training	69	76 874	31 312	7 575	851	11.7	3.2
611420	Computer training	69	76 874	31 312	7 575	851	11.7	3.2
61143	Professional & management development training	43	36 008	13 206	4 631	319	12.6	6.4
611430	Professional & management development training	43	36 008	13 206	4 631	319	12.6	6.4
6115	Technical & trade schools	99	88 100	30 252	7 116	1 155	7.6	13.2
61151	Technical & trade schools	99	88 100	30 252	7 116	1 155	7.6	13.2
611511	Cosmetology & barber schools	32	D	D	D	c	D	D
611512	Flight training	11	D	D	D	b	D	D
611519	Other trade & technical schools	51	66 125	24 063	5 654	855	6.8	3.4
6116	Other schools & instruction	369	103 789	31 547	7 112	2 506	33.3	18.6
61161	Fine arts schools	114	16 894	4 894	1 202	559	39.1	12.4
611610	Fine arts schools	114	16 894	4 894	1 202	559	39.1	12.4
6116101	Dance schools (including children's & professionals)	91	13 790	3 709	933	426	39.9	7.5
6116102	Art, drama, & music schools	23	3 104	1 185	269	133	35.3	34.4
61162	Sports & recreation instruction	121	39 180	11 735	1 755	948	43.0	9.5
611620	Sports & recreation instruction	121	39 180	11 735	1 755	948	43.0	9.5
61163	Language schools	15	D	D	D	c	D	D
611630	Language schools	15	D	D	D	c	D	D
61169	All other schools & instruction	119	D	D	D	f	D	D
611691	Exam preparation & tutoring	39	13 963	3 244	904	306	17.9	30.6
611692	Automobile driving schools	24	5 648	2 269	459	137	40.5	8.3
611699	All other miscellaneous schools & instruction	56	D	D	D	e	D	D
6117	Educational support services	44	13 430	5 547	1 275	207	18.0	36.7
61171	Educational support services	44	13 430	5 547	1 275	207	18.0	36.7
611710	Educational support services	44	13 430	5 547	1 275	207	18.0	36.7
Vineland–Millville–Bridgeton, NJ PMSA								
61	Educational services	14	2 436	552	127	58	21.3	3.7
611	Educational services	14	2 436	552	127	58	21.3	3.7
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.								
Wilmington—Newark, DE—MD PMSA								
61	Educational services	94	60 896	17 450	4 325	798	7.7	7.8
611	Educational services	94	60 896	17 450	4 325	798	7.7	7.8
6114	Business schools, & computer & management training	18	18 289	4 824	1 204	133	6.9	—
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	12	20 676	3 861	965	156	4.0	.3
61151	Technical & trade schools	12	20 676	3 861	965	156	4.0	.3
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	3	D	D	D	c	D	D
6116	Other schools & instruction	55	D	D	D	e	D	D
61161	Fine arts schools	18	4 036	1 969	478	157	14.9	4.5
611610	Fine arts schools	18	4 036	1 969	478	157	14.9	4.5
6116101	Dance schools (including children's & professionals)	15	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61162	Sports & recreation instruction	13	2 013	694	181	74	19.9	—
611620	Sports & recreation instruction	13	2 013	694	181	74	19.9	—
61169	All other schools & instruction	23	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	c	D	D
6117	Educational support services	9	D	D	D	b	D	D
61171	Educational support services	9	D	D	D	b	D	D
611710	Educational support services	9	D	D	D	b	D	D
PITTSBURGH, PA MSA								
61	Educational services	270	144 427	55 586	12 271	2 856	13.8	8.3
611	Educational services	270	144 427	55 586	12 271	2 856	13.8	8.3
6114	Business schools, & computer & management training	59	72 761	28 229	6 111	1 070	7.6	4.6
61141	Business & secretarial schools	14	24 756	9 879	2 281	521	1.2	10.7
611410	Business & secretarial schools	14	24 756	9 879	2 281	521	1.2	10.7
61142	Computer training	28	34 699	14 292	3 235	445	5.6	—
611420	Computer training	28	34 699	14 292	3 235	445	5.6	—
61143	Professional & management development training	17	13 306	4 058	595	104	24.5	5.2
611430	Professional & management development training	17	13 306	4 058	595	104	24.5	5.2
6115	Technical & trade schools	43	26 683	10 389	2 883	554	8.9	10.5
61151	Technical & trade schools	43	26 683	10 389	2 883	554	8.9	10.5
611511	Cosmetology & barber schools	10	4 737	1 808	482	126	13.6	—
611512	Flight training	6	D	D	D	b	D	D
611519	Other trade & technical schools	25	18 443	7 743	2 199	345	5.3	11.3
6116	Other schools & instruction	153	39 079	14 774	2 915	1 155	29.3	10.9
61161	Fine arts schools	65	8 378	2 458	616	331	37.3	13.1
611610	Fine arts schools	65	8 378	2 458	616	331	37.3	13.1
6116101	Dance schools (including children's & professionals)	58	7 679	2 253	595	304	32.4	13.5
61162	Sports & recreation instruction	48	7 672	2 208	472	241	74.9	14.6
611620	Sports & recreation instruction	48	7 672	2 208	472	241	74.9	14.6
61169	All other schools & instruction	37	22 508	9 932	1 788	556	10.8	9.1
611691	Exam preparation & tutoring	15	D	D	D	c	D	D
611692	Automobile driving schools	6	2 520	998	171	36	31.1	68.9
611699	All other miscellaneous schools & instruction	16	D	D	D	e	D	D
6117	Educational support services	15	5 904	2 194	362	77	10.0	27.8
61171	Educational support services	15	5 904	2 194	362	77	10.0	27.8
611710	Educational support services	15	5 904	2 194	362	77	10.0	27.8
READING, PA MSA								
61	Educational services	33	13 978	3 470	895	209	11.5	9.3
611	Educational services	33	13 978	3 470	895	209	11.5	9.3
6115	Technical & trade schools	7	5 924	1 888	518	89	3.1	—
61151	Technical & trade schools	7	5 924	1 888	518	89	3.1	—
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	20	2 054	469	128	72	65.0	23.0
61161	Fine arts schools	12	926	196	57	33	44.8	35.4
611610	Fine arts schools	12	926	196	57	33	44.8	35.4
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 128	273	71	39	81.6	12.8
611620	Sports & recreation instruction	8	1 128	273	71	39	81.6	12.8
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SCRANTON–WILKES–BARRE–HAZLETON, PA MSA								
61	Educational services	43	11 806	3 885	833	260	43.7	5.4
611	Educational services	43	11 806	3 885	833	260	43.7	5.4
6115	Technical & trade schools	17	6 941	2 245	452	139	37.9	1.3
61151	Technical & trade schools	17	6 941	2 245	452	139	37.9	1.3
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	20	3 710	1 079	264	88	43.1	9.1
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61162	Sports & recreation instruction	9	1 243	265	52	44	55.2	27.3
611620	Sports & recreation instruction	9	1 243	265	52	44	55.2	27.3
61169	All other schools & instruction	4	D	D	D	b	D	D
SHARON, PA MSA								
61	Educational services	6	1 575	737	212	56	40.4	5.1
611	Educational services	6	1 575	737	212	56	40.4	5.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
STATE COLLEGE, PA MSA								
61	Educational services	18	8 794	3 494	861	205	7.9	1.8
611	Educational services	18	8 794	3 494	861	205	7.9	1.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	1 716	489	97	90	37.4	7.9
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
WILLIAMSPORT, PA MSA								
61	Educational services	4	1 579	528	116	24	9.9	—
611	Educational services	4	1 579	528	116	24	9.9	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
YORK, PA MSA								
61	Educational services	25	18 430	7 569	1 579	305	6.1	15.3
611	Educational services	25	18 430	7 569	1 579	305	6.1	15.3
6114	Business schools, & computer & management training	6	6 324	2 928	609	96	3.2	—
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	10	8 275	3 346	729	143	8.6	1.2
61169	All other schools & instruction	2	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	c	D	D
AREA OUTSIDE PENNSYLVANIA METROPOLITAN AREAS								
61	Educational services	93	D	D	D	e	D	D
611	Educational services	93	D	D	D	e	D	D
6114	Business schools, & computer & management training	21	7 828	3 346	716	144	51.4	.8
61141	Business & secretarial schools	10	7 041	3 045	669	134	47.8	.8
611410	Business & secretarial schools	10	7 041	3 045	669	134	47.8	.8
6115	Technical & trade schools	16	D	D	D	c	D	D
61151	Technical & trade schools	16	D	D	D	c	D	D
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611519	Other trade & technical schools	6	6 132	2 121	491	104	24.6	7.0
6116	Other schools & instruction	50	D	D	D	c	D	D
61161	Fine arts schools	19	1 149	262	56	51	33.2	36.8
611610	Fine arts schools	19	1 149	262	56	51	33.2	36.8
6116101	Dance schools (including children's & professionals)	16	1 061	230	52	49	27.6	39.9
61162	Sports & recreation instruction	18	D	D	D	b	D	D
611620	Sports & recreation instruction	18	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALLENTOWN—BETHLEHEM—EASTON, PA MSA									
61	Educational services	17	3 736	3 380	1 299	279	112	6.3	49.1
611	Educational services	17	3 736	3 380	1 299	279	112	6.3	49.1
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	D	c	D	D
61161	Fine arts schools	5	1 553	1 344	439	111	37	7.5	82.9
611610	Fine arts schools	5	1 553	1 344	439	111	37	7.5	82.9
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
61169	All other schools & instruction	6	1 810	1 669	747	142	40	—	16.1
ERIE, PA MSA									
61	Educational services	8	1 745	1 538	601	131	55	8.7	54.1
611	Educational services	8	1 745	1 538	601	131	55	8.7	54.1
6115	Technical & trade schools	3	D	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	D	b	D	D
HARRISBURG—LEBANON—CARLISLE, PA MSA									
61	Educational services	15	2 320	2 491	726	184	51	63.8	6.3
611	Educational services	15	2 320	2 491	726	184	51	63.8	6.3
6115	Technical & trade schools	5	1 448	1 576	396	100	15	67.1	1.9
61151	Technical & trade schools	5	1 448	1 576	396	100	15	67.1	1.9
6116	Other schools & instruction	9	D	D	D	D	b	D	D
JOHNSTOWN, PA MSA									
61	Educational services	3	1 127	966	257	68	25	8.2	91.8
611	Educational services	3	1 127	966	257	68	25	8.2	91.8
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	D	a	D	D
LANCASTER, PA MSA									
61	Educational services	7	3 277	3 062	1 362	334	113	18.7	10.8
611	Educational services	7	3 277	3 062	1 362	334	113	18.7	10.8
6116	Other schools & instruction	7	3 277	3 062	1 362	334	113	18.7	10.8
61161	Fine arts schools	3	D	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	D	a	D	D
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA									
61	Educational services	656	1 296 705	1 188 967	316 023	75 836	11 501	3.6	4.9
611	Educational services	656	1 296 705	1 188 967	316 023	75 836	11 501	3.6	4.9
6114	Business schools, & computer & management training ..	45	D	D	D	D	f	D	D
61141	Business & secretarial schools ..	12	D	D	D	D	e	D	D
611410	Business & secretarial schools ..	12	D	D	D	D	e	D	D
61143	Professional & management development training ..	29	D	D	D	D	e	D	D
611430	Professional & management development training ..	29	D	D	D	D	e	D	D
6115	Technical & trade schools	80	D	D	D	D	g	D	D
61151	Technical & trade schools	80	D	D	D	D	g	D	D
611512	Flight training	4	D	D	D	D	e	D	D
611513	Apprenticeship training	45	D	D	D	D	e	D	D
611519	Other trade & technical schools	31	32 185	28 223	11 486	2 627	558	3.9	7.7
6116	Other schools & instruction	443	D	D	D	D	i	D	D
61161	Fine arts schools	137	64 395	60 976	28 480	7 023	2 269	11.4	10.6
611610	Fine arts schools	137	64 395	60 976	28 480	7 023	2 269	11.4	10.6
6116101	Dance schools (including children's & professionals)	39	9 720	9 375	3 666	935	326	18.8	4.7
6116102	Art, drama, & music schools	98	54 675	51 601	24 814	6 088	1 943	10.1	11.7
61162	Sports & recreation instruction	47	D	D	D	D	e	D	D
611620	Sports & recreation instruction	47	D	D	D	D	e	D	D
61163	Language schools	28	18 351	18 492	10 241	2 339	513	7.5	6.8
611630	Language schools	28	18 351	18 492	10 241	2 339	513	7.5	6.8
61169	All other schools & instruction	231	D	D	D	D	h	D	D
611691	Exam preparation & tutoring	40	D	D	D	D	c	D	D
611692	Automobile driving schools	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	184	D	D	D	D	g	D	D
6117	Educational support services	88	D	D	D	D	h	D	D
61171	Educational support services	88	D	D	D	D	h	D	D
611710	Educational support services	88	D	D	D	D	h	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Bergen—Passaic, NJ PMSA									
61	Educational services	24	16 009	13 761	4 569	1 084	336	8.2	9.4
611	Educational services	24	16 009	13 761	4 569	1 084	336	8.2	9.4
6115	Technical & trade schools	5	D	D	D	D	c	D	D
61151	Technical & trade schools	5	D	D	D	D	c	D	D
611519	Other trade & technical schools	4	D	D	D	D	c	D	D
6116	Other schools & instruction	18	D	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	D	c	D	D
611610	Fine arts schools	9	D	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	D	c	D	D
Bridgeport, CT PMSA									
61	Educational services	9	D	D	D	D	b	D	D
611	Educational services	9	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
Danbury, CT PMSA									
61	Educational services	5	D	D	D	D	b	D	D
611	Educational services	5	D	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	D	a	D	D
Dutchess County, NY PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	D	b	D	D
Jersey City, NJ PMSA									
61	Educational services	6	D	D	D	D	c	D	D
611	Educational services	6	D	D	D	D	c	D	D
6116	Other schools & instruction	6	D	D	D	D	c	D	D
61161	Fine arts schools	2	D	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	c	D	D
Middlesex—Somerset—Hunterdon, NJ PMSA									
61	Educational services	28	D	D	D	D	c	D	D
611	Educational services	28	D	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	20	D	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
Monmouth—Ocean, NJ PMSA									
61	Educational services	24	D	D	D	D	c	D	D
611	Educational services	24	D	D	D	D	c	D	D
6115	Technical & trade schools	6	D	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	D	b	D	D
6116	Other schools & instruction	13	D	D	D	D	c	D	D
61162	Sports & recreation instruction	4	D	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Nassau—Suffolk, NY PMSA									
61	Educational services	45	38 519	37 974	17 873	4 426	1 150	16.7	5.4
611	Educational services	45	38 519	37 974	17 873	4 426	1 150	16.7	5.4
6115	Technical & trade schools	7	D	D	D	D	e	D	D
61151	Technical & trade schools	7	D	D	D	D	e	D	D
611512	Flight training	2	D	D	D	D	e	D	D
6116	Other schools & instruction	35	26 024	25 699	12 991	2 961	704	16.5	2.8
61161	Fine arts schools	8	D	D	D	D	c	D	D
611610	Fine arts schools	8	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	c	D	D
61162	Sports & recreation instruction	10	D	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	D	b	D	D
61163	Language schools	2	D	D	D	D	c	D	D
611630	Language schools	2	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	14	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	a	D	D
61171	Educational support services	2	D	D	D	D	a	D	D
611710	Educational support services	2	D	D	D	D	a	D	D
New Haven—Meriden, CT PMSA									
61	Educational services	26	10 833	10 575	5 365	1 174	542	2.8	9.8
611	Educational services	26	10 833	10 575	5 365	1 174	542	2.8	9.8
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	19	D	D	D	D	f	D	D
61161	Fine arts schools	10	3 835	3 878	2 041	483	223	—	12.2
611610	Fine arts schools	10	3 835	3 878	2 041	483	223	—	12.2
6116102	Art, drama, & music schools	10	3 835	3 878	2 041	483	223	—	12.2
61169	All other schools & instruction	7	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	e	D	D
New York, NY PMSA									
61	Educational services	373	689 895	659 942	132 339	31 754	5 136	3.6	6.4
611	Educational services	373	689 895	659 942	132 339	31 754	5 136	3.6	6.4
6114	Business schools, & computer & management training ..	32	D	D	D	D	f	D	D
61141	Business & secretarial schools	10	D	D	D	D	c	D	D
611410	Business & secretarial schools	10	D	D	D	D	c	D	D
61143	Professional & management development training	20	D	D	D	D	e	D	D
611430	Professional & management development training ..	20	D	D	D	D	e	D	D
6115	Technical & trade schools	38	D	D	D	D	e	D	D
61151	Technical & trade schools	38	D	D	D	D	e	D	D
611513	Apprenticeship training	19	D	D	D	D	c	D	D
611519	Other trade & technical schools	18	D	D	D	D	c	D	D
6116	Other schools & instruction	246	167 920	163 759	60 279	14 342	2 957	8.1	11.1
61161	Fine arts schools	79	44 913	42 362	20 521	5 122	1 402	9.7	8.9
611610	Fine arts schools	79	44 913	42 362	20 521	5 122	1 402	9.7	8.9
6116101	Dance schools (including children's & professionals')	23	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	56	D	D	D	D	g	D	D
61162	Sports & recreation instruction	19	D	D	D	D	c	D	D
611620	Sports & recreation instruction	19	D	D	D	D	c	D	D
61163	Language schools	16	D	D	D	D	e	D	D
611630	Language schools	16	D	D	D	D	e	D	D
61169	All other schools & instruction	132	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	20	3 350	3 172	1 387	281	101	5.8	62.4
611692	Automobile driving schools	5	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	107	D	D	D	D	g	D	D
6117	Educational support services	57	D	D	D	D	g	D	D
61171	Educational support services	57	D	D	D	D	g	D	D
611710	Educational support services	57	D	D	D	D	g	D	D
Newark, NJ PMSA									
61	Educational services	50	16 747	15 298	6 932	1 688	620	19.8	27.6
611	Educational services	50	16 747	15 298	6 932	1 688	620	19.8	27.6
6115	Technical & trade schools	6	D	D	D	D	c	D	D
61151	Technical & trade schools	6	D	D	D	D	c	D	D
6116	Other schools & instruction	31	D	D	D	D	e	D	D
61161	Fine arts schools	9	D	D	D	D	c	D	D
611610	Fine arts schools	9	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Newburgh, NY—PA PMSA									
61	Educational services	10	8 629	8 744	3 933	946	172	—	4.6
611	Educational services	10	8 629	8 744	3 933	946	172	—	4.6
6115	Technical & trade schools	3	D	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	D	c	D	D
61169	All other schools & instruction	5	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	c	D	D
Stamford—Norwalk, CT PMSA									
61	Educational services	14	11 204	10 392	2 479	533	79	36.3	25.8
611	Educational services	14	11 204	10 392	2 479	533	79	36.3	25.8
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	a	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D
Trenton, NJ PMSA									
61	Educational services	27	D	D	D	D	h	D	D
611	Educational services	27	D	D	D	D	h	D	D
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	17	D	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	b	D	D
6117	Educational support services	6	D	D	D	D	h	D	D
61171	Educational support services	6	D	D	D	D	h	D	D
611710	Educational support services	6	D	D	D	D	h	D	D
Waterbury, CT PMSA									
61	Educational services	5	D	D	D	D	a	D	D
611	Educational services	5	D	D	D	D	a	D	D
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA									
61	Educational services	169	D	D	D	D	g	D	D
611	Educational services	169	D	D	D	D	g	D	D
6114	Business schools, & computer & management training ..	12	D	D	D	D	c	D	D
61142	Computer training	3	D	D	D	D	b	D	D
611420	Computer training	3	D	D	D	D	b	D	D
61143	Professional & management development training	9	D	D	D	D	b	D	D
611430	Professional & management development training ..	9	D	D	D	D	b	D	D
6115	Technical & trade schools	34	D	D	D	D	e	D	D
61151	Technical & trade schools	34	D	D	D	D	e	D	D
611513	Apprenticeship training	23	D	D	D	D	c	D	D
611519	Other trade & technical schools	11	4 281	4 193	1 636	341	80	28.2	68.0
6116	Other schools & instruction	105	57 961	53 885	23 301	5 903	1 573	13.3	23.9
61161	Fine arts schools	34	18 279	17 440	7 913	2 139	720	20.7	13.7
611610	Fine arts schools	34	18 279	17 440	7 913	2 139	720	20.7	13.7
6116102	Art, drama, & music schools	30	17 756	16 924	7 778	2 105	707	20.0	14.0
61163	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
611630	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
61169	All other schools & instruction	56	36 445	33 277	13 902	3 385	734	8.2	25.0
611691	Exam preparation & tutoring	10	2 025	1 947	788	162	68	10.2	89.8
611699	All other miscellaneous schools & instruction	46	34 420	31 330	13 114	3 223	666	8.1	21.1
6117	Educational support services	18	D	D	D	D	e	D	D
61171	Educational support services	18	D	D	D	D	e	D	D
611710	Educational support services	18	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.									
Atlantic–Cape May, NJ PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
Philadelphia, PA–NJ PMSA									
61	Educational services	137	164 285	154 734	45 147	11 447	2 084	30.2	16.7
611	Educational services	137	164 285	154 734	45 147	11 447	2 084	30.2	16.7
6114	Business schools, & computer & management training ..	9	16 002	14 906	3 266	680	121	2.6	51.4
61142	Computer training	2	D	D	D	D	b	D	D
611420	Computer training	2	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	26	15 210	14 807	4 866	1 195	237	41.0	22.4
61151	Technical & trade schools	26	15 210	14 807	4 866	1 195	237	41.0	22.4
611513	Apprenticeship training	17	D	D	D	D	c	D	D
6116	Other schools & instruction	87	44 891	43 046	19 217	4 868	1 310	12.6	29.3
61161	Fine arts schools	26	14 832	14 492	7 119	1 882	600	15.9	16.8
611610	Fine arts schools	26	14 832	14 492	7 119	1 882	600	15.9	16.8
6116102	Art, drama, & music schools	24	D	D	D	D	f	D	D
61163	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
611630	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
61169	All other schools & instruction	47	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	8	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	39	D	D	D	D	f	D	D
6117	Educational support services	15	88 182	81 975	17 798	4 704	416	42.3	3.0
61171	Educational support services	15	88 182	81 975	17 798	4 704	416	42.3	3.0
611710	Educational support services	15	88 182	81 975	17 798	4 704	416	42.3	3.0
Vineland–Millville–Bridgeton, NJ PMSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	D	b	D	D
Wilmington–Newark, DE–MD PMSA									
61	Educational services	21	15 102	12 699	4 450	1 101	276	24.6	5.5
611	Educational services	21	15 102	12 699	4 450	1 101	276	24.6	5.5
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	D	c	D	D
61161	Fine arts schools	4	D	D	D	D	c	D	D
611610	Fine arts schools	4	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	3	D	D	D	D	c	D	D
61169	All other schools & instruction	7	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	c	D	D
PITTSBURGH, PA MSA									
61	Educational services	61	51 664	44 268	18 003	4 386	822	14.1	6.6
611	Educational services	61	51 664	44 268	18 003	4 386	822	14.1	6.6
6115	Technical & trade schools	16	6 759	6 338	2 289	519	152	54.2	19.5
61151	Technical & trade schools	16	6 759	6 338	2 289	519	152	54.2	19.5
611513	Apprenticeship training	12	D	D	D	D	b	D	D
6116	Other schools & instruction	32	19 265	18 087	7 121	1 730	376	8.7	5.7
61161	Fine arts schools	10	2 717	2 458	710	194	86	29.0	18.3
611610	Fine arts schools	10	2 717	2 458	710	194	86	29.0	18.3
6116102	Art, drama, & music schools	10	2 717	2 458	710	194	86	29.0	18.3
61169	All other schools & instruction	17	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	e	D	D
6117	Educational support services	6	D	D	D	D	e	D	D
61171	Educational support services	6	D	D	D	D	e	D	D
611710	Educational support services	6	D	D	D	D	e	D	D
READING, PA MSA									
61	Educational services	7	1 163	1 381	614	154	31	21.0	41.9
611	Educational services	7	1 163	1 381	614	154	31	21.0	41.9
6115	Technical & trade schools	3	728	964	366	89	15	–	43.8
61151	Technical & trade schools	3	728	964	366	89	15	–	43.8

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SCRANTON–WILKES–BARRE–HAZLETON, PA MSA									
61	Educational services	10	971	929	382	92	43	10.5	25.1
611	Educational services	10	971	929	382	92	43	10.5	25.1
6115	Technical & trade schools	4	249	224	99	29	17	41.0	34.9
61151	Technical & trade schools	4	249	224	99	29	17	41.0	34.9
SHARON, PA MSA									
61	Educational services	1	D	D	D	D	a	D	D
611	Educational services	1	D	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
STATE COLLEGE, PA MSA									
61	Educational services	4	513	535	263	52	19	100.0	–
611	Educational services	4	513	535	263	52	19	100.0	–
WILLIAMSPORT, PA MSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	D	b	D	D
611610	Fine arts schools	1	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	1	D	D	D	D	b	D	D
YORK, PA MSA									
61	Educational services	7	2 152	2 153	647	171	98	10.5	67.8
611	Educational services	7	2 152	2 153	647	171	98	10.5	67.8
6116	Other schools & instruction	4	D	D	D	D	b	D	D
AREA OUTSIDE PENNSYLVANIA METROPOLITAN AREAS									
61	Educational services	37	17 331	16 264	7 237	1 696	395	8.4	17.1
611	Educational services	37	17 331	16 264	7 237	1 696	395	8.4	17.1
6115	Technical & trade schools	5	D	D	D	D	e	D	D
61151	Technical & trade schools	5	D	D	D	D	e	D	D
611519	Other trade & technical schools	2	D	D	D	D	c	D	D
6116	Other schools & instruction	25	3 883	3 851	1 083	233	96	20.4	51.1
61161	Fine arts schools	4	1 040	1 030	289	68	25	39.0	17.7
611610	Fine arts schools	4	1 040	1 030	289	68	25	39.0	17.7
61169	All other schools & instruction	18	2 669	2 649	756	161	70	9.3	66.7
6117	Educational support services	6	3 049	2 058	631	145	45	19.7	28.2
61171	Educational support services	6	3 049	2 058	631	145	45	19.7	28.2
611710	Educational support services	6	3 049	2 058	631	145	45	19.7	28.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, PA								
61	Educational services	5	1 583	268	35	10	19.3	12.5
611	Educational services	5	1 583	268	35	10	19.3	12.5
ALLEGHENY COUNTY, PA								
61	Educational services	176	122 124	47 419	10 410	2 256	11.8	7.5
611	Educational services	176	122 124	47 419	10 410	2 256	11.8	7.5
6114	Business schools, & computer & management training	38	62 634	23 893	5 185	830	7.1	1.3
61141	Business & secretarial schools	6	19 225	7 412	1 704	399	—	1.0
611410	Business & secretarial schools	6	19 225	7 412	1 704	399	—	1.0
61142	Computer training	18	30 270	12 470	2 904	353	4.3	—
611420	Computer training	18	30 270	12 470	2 904	353	4.3	—
61143	Professional & management development training	14	13 139	4 011	577	78	23.9	5.0
611430	Professional & management development training	14	13 139	4 011	577	78	23.9	5.0
6115	Technical & trade schools	29	21 447	8 751	2 464	426	9.7	12.9
61151	Technical & trade schools	29	21 447	8 751	2 464	426	9.7	12.9
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	20	D	D	D	e	D	D
6116	Other schools & instruction	98	32 530	12 719	2 420	932	23.5	11.9
61161	Fine arts schools	39	5 440	1 641	396	227	33.9	14.3
611610	Fine arts schools	39	5 440	1 641	396	227	33.9	14.3
6116101	Dance schools (including children's & professionals)	32	4 741	1 436	375	200	25.3	15.2
61162	Sports & recreation instruction	31	5 205	1 472	291	161	72.8	20.5
611620	Sports & recreation instruction	31	5 205	1 472	291	161	72.8	20.5
61169	All other schools & instruction	25	21 364	9 430	1 694	517	8.7	9.4
611691	Exam preparation & tutoring	13	D	D	D	c	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	e	D	D
6117	Educational support services	11	5 513	2 056	341	68	5.4	29.8
61171	Educational support services	11	5 513	2 056	341	68	5.4	29.8
611710	Educational support services	11	5 513	2 056	341	68	5.4	29.8
ARMSTRONG COUNTY, PA								
61	Educational services	4	460	156	40	16	32.4	—
611	Educational services	4	460	156	40	16	32.4	—
BEAVER COUNTY, PA								
61	Educational services	23	4 790	1 503	335	155	18.8	.5
611	Educational services	23	4 790	1 503	335	155	18.8	.5
6115	Technical & trade schools	5	2 447	678	172	68	5.7	—
61151	Technical & trade schools	5	2 447	678	172	68	5.7	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	936	294	65	41	40.5	—
BERKS COUNTY, PA								
61	Educational services	33	13 978	3 470	895	209	11.5	9.3
611	Educational services	33	13 978	3 470	895	209	11.5	9.3
6115	Technical & trade schools	7	5 924	1 888	518	89	3.1	—
61151	Technical & trade schools	7	5 924	1 888	518	89	3.1	—
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	20	2 054	469	128	72	65.0	23.0
61161	Fine arts schools	12	926	196	57	33	44.8	35.4
611610	Fine arts schools	12	926	196	57	33	44.8	35.4
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 128	273	71	39	81.6	12.8
611620	Sports & recreation instruction	8	1 128	273	71	39	81.6	12.8
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
BLAIR COUNTY, PA								
61	Educational services	10	5 650	1 607	266	66	31.2	12.7
611	Educational services	10	5 650	1 607	266	66	31.2	12.7
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
BRADFORD COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BUCKS COUNTY, PA								
61	Educational services	99	36 547	13 306	2 971	659	33.5	10.4
611	Educational services	99	36 547	13 306	2 971	659	33.5	10.4
6114	Business schools, & computer & management training	26	12 926	5 746	1 312	185	32.4	12.5
61142	Computer training	15	D	D	D	c	D	D
611420	Computer training	15	D	D	D	c	D	D
6115	Technical & trade schools	11	D	D	D	c	D	D
61151	Technical & trade schools	11	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	5	D	D	D	b	D	D
6116	Other schools & instruction	61	D	D	D	e	D	D
61161	Fine arts schools	19	D	D	D	b	D	D
611610	Fine arts schools	19	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	17	D	D	D	b	D	D
61162	Sports & recreation instruction	18	5 586	1 940	319	102	50.3	—
611620	Sports & recreation instruction	18	5 586	1 940	319	102	50.3	—
61169	All other schools & instruction	24	D	D	D	c	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
BUTLER COUNTY, PA								
61	Educational services	19	2 933	748	207	85	38.8	13.2
611	Educational services	19	2 933	748	207	85	38.8	13.2
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
6116	Other schools & instruction	13	1 324	274	91	41	70.7	29.3
61161	Fine arts schools	7	901	214	70	31	64.9	35.1
611610	Fine arts schools	7	901	214	70	31	64.9	35.1
6116101	Dance schools (including children's & professionals')	7	901	214	70	31	64.9	35.1
CAMBRIA COUNTY, PA								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CARBON COUNTY, PA								
61	Educational services	5	285	78	19	5	96.8	3.2
611	Educational services	5	285	78	19	5	96.8	3.2
CENTRE COUNTY, PA								
61	Educational services	18	8 794	3 494	861	205	7.9	1.8
611	Educational services	18	8 794	3 494	861	205	7.9	1.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	1 716	489	97	90	37.4	7.9
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
CHESTER COUNTY, PA								
61	Educational services	66	32 278	9 090	2 219	381	26.9	4.5
611	Educational services	66	32 278	9 090	2 219	381	26.9	4.5
6114	Business schools, & computer & management training	19	20 771	4 903	1 382	159	20.5	.5
61142	Computer training	11	D	D	D	b	D	D
611420	Computer training	11	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	b	D	D
611430	Professional & management development training	7	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	34	D	D	D	c	D	D
61161	Fine arts schools	13	1 965	455	112	46	53.0	2.2
611610	Fine arts schools	13	1 965	455	112	46	53.0	2.2
6116101	Dance schools (including children's & professionals')	10	D	D	D	b	D	D
61162	Sports & recreation instruction	11	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLARION COUNTY, PA								
61	Educational services	3	186	42	12	9	39.2	60.8
CLEARFIELD COUNTY, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
CLINTON COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
COLUMBIA COUNTY, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
CRAWFORD COUNTY, PA								
61	Educational services	4	572	315	85	11	9.8	—
611	Educational services	4	572	315	85	11	9.8	—
CUMBERLAND COUNTY, PA								
61	Educational services	32	13 821	7 086	1 404	216	58.0	8.3
611	Educational services	32	13 821	7 086	1 404	216	58.0	8.3
6114	Business schools, & computer & management training	8	8 706	5 585	1 086	116	77.0	—
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6115	Technical & trade schools	9	2 724	919	180	30	12.6	28.0
61151	Technical & trade schools	9	2 724	919	180	30	12.6	28.0
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
DAUPHIN COUNTY, PA								
61	Educational services	36	D	D	D	c	D	D
611	Educational services	36	D	D	D	c	D	D
6115	Technical & trade schools	10	5 493	1 984	501	105	7.0	4.7
61151	Technical & trade schools	10	5 493	1 984	501	105	7.0	4.7
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61161	Fine arts schools	8	994	210	51	63	23.7	—
611610	Fine arts schools	8	994	210	51	63	23.7	—
6116101	Dance schools (including children's & professionals)	8	994	210	51	63	23.7	—
DELAWARE COUNTY, PA								
61	Educational services	61	28 706	11 613	2 087	488	18.3	15.4
611	Educational services	61	28 706	11 613	2 087	488	18.3	15.4
6114	Business schools, & computer & management training	13	D	D	D	c	D	D
61141	Business & secretarial schools	3	D	D	D	b	D	D
611410	Business & secretarial schools	3	D	D	D	b	D	D
6115	Technical & trade schools	7	D	D	D	c	D	D
61151	Technical & trade schools	7	D	D	D	c	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	37	D	D	D	c	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	14	9 403	3 731	257	82	16.0	16.7
611620	Sports & recreation instruction	14	9 403	3 731	257	82	16.0	16.7
61169	All other schools & instruction	11	D	D	D	b	D	D
ELK COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ERIE COUNTY, PA								
61	Educational services	16	5 250	2 054	489	140	32.8	.6
611	Educational services	16	5 250	2 054	489	140	32.8	.6
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	1 613	363	92	55	86.5	1.4
61162	Sports & recreation instruction	6	1 119	210	46	29	98.0	2.0
611620	Sports & recreation instruction	6	1 119	210	46	29	98.0	2.0
FAYETTE COUNTY, PA								
61	Educational services	8	2 200	757	180	64	21.5	—
611	Educational services	8	2 200	757	180	64	21.5	—
FRANKLIN COUNTY, PA								
61	Educational services	5	726	207	58	25	78.8	—
611	Educational services	5	726	207	58	25	78.8	—
FULTON COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
GREENE COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
HUNTINGDON COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
INDIANA COUNTY, PA								
61	Educational services	3	286	82	17	18	D	—
611	Educational services	3	286	82	17	18	D	—
JEFFERSON COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
LACKAWANNA COUNTY, PA								
61	Educational services	20	5 868	1 681	381	94	61.4	5.8
611	Educational services	20	5 868	1 681	381	94	61.4	5.8
6115	Technical & trade schools	6	3 878	1 188	271	60	54.1	—
61151	Technical & trade schools	6	3 878	1 188	271	60	54.1	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
LANCASTER COUNTY, PA								
61	Educational services	37	15 056	4 841	1 008	260	40.3	5.4
611	Educational services	37	15 056	4 841	1 008	260	40.3	5.4
6114	Business schools, & computer & management training	9	6 459	2 705	537	87	22.8	10.1
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	4	6 131	1 265	258	57	49.3	—
61151	Technical & trade schools	4	6 131	1 265	258	57	49.3	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	1	D	D	D	a	D	D
6116	Other schools & instruction	22	D	D	D	c	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
LAWRENCE COUNTY, PA								
61	Educational services	16	5 618	2 270	550	128	22.5	1.5
611	Educational services	16	5 618	2 270	550	128	22.5	1.5
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEBANON COUNTY, PA								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6115	Technical & trade schools	4	811	252	49	16	29.1	—
61151	Technical & trade schools	4	811	252	49	16	29.1	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LEHIGH COUNTY, PA								
61	Educational services	42	25 029	10 290	3 165	505	11.1	27.8
611	Educational services	42	25 029	10 290	3 165	505	11.1	27.8
6114	Business schools, & computer & management training	10	D	D	D	c	D	D
61141	Business & secretarial schools	2	D	D	D	b	D	D
611410	Business & secretarial schools	2	D	D	D	b	D	D
61142	Computer training	5	D	D	D	c	D	D
611420	Computer training	5	D	D	D	c	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	25	D	D	D	c	D	D
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	c	D	D
LUZERNE COUNTY, PA								
61	Educational services	17	4 023	1 415	254	115	27.1	7.5
611	Educational services	17	4 023	1 415	254	115	27.1	7.5
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
LYCOMING COUNTY, PA								
61	Educational services	4	1 579	528	116	24	9.9	—
611	Educational services	4	1 579	528	116	24	9.9	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MC KEAN COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
MERCER COUNTY, PA								
61	Educational services	6	1 575	737	212	56	40.4	5.1
611	Educational services	6	1 575	737	212	56	40.4	5.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
MIFFLIN COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MONROE COUNTY, PA								
61	Educational services	13	5 273	1 537	281	62	70.5	6.6
611	Educational services	13	5 273	1 537	281	62	70.5	6.6
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONTGOMERY COUNTY, PA								
61	Educational services	'145	'74 836	'25 114	'6 444	'1 479	'20.2	'14.0
611	Educational services	'145	'74 836	'25 114	'6 444	'1 479	'20.2	'14.0
6114	Business schools, & computer & management training	19	D	D	D	e	D	D
61142	Computer training	13	D	D	D	e	D	D
611420	Computer training	13	D	D	D	e	D	D
6115	Technical & trade schools	'15	D	D	D	b	D	D
61151	Technical & trade schools	'15	D	D	D	b	D	D
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	96	D	D	D	g	D	D
61161	Fine arts schools	25	D	D	D	c	D	D
611610	Fine arts schools	25	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	17	D	D	D	b	D	D
6116102	Art, drama, & music schools	8	D	D	D	b	D	D
61162	Sports & recreation instruction	34	15 201	3 613	682	561	53.8	1.9
611620	Sports & recreation instruction	34	15 201	3 613	682	561	53.8	1.9
61163	Language schools	6	D	D	D	b	D	D
611630	Language schools	6	D	D	D	b	D	D
61169	All other schools & instruction	31	D	D	D	e	D	D
611691	Exam preparation & tutoring	9	D	D	D	b	D	D
611692	Automobile driving schools	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	18	D	D	D	c	D	D
6117	Educational support services	15	D	D	D	b	D	D
61171	Educational support services	15	D	D	D	b	D	D
611710	Educational support services	15	D	D	D	b	D	D
NORTHAMPTON COUNTY, PA								
61	Educational services	26	16 750	5 280	777	165	11.0	6.1
611	Educational services	26	16 750	5 280	777	165	11.0	6.1
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
NORTHUMBERLAND COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
PERRY COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PHILADELPHIA COUNTY, PA								
61	Educational services	115	101 437	36 580	9 712	1 219	6.0	11.7
611	Educational services	115	101 437	36 580	9 712	1 219	6.0	11.7
6114	Business schools, & computer & management training	21	35 692	16 810	4 998	421	3.2	4.1
61142	Computer training	13	20 769	8 605	1 678	249	3.7	3.7
611420	Computer training	13	20 769	8 605	1 678	249	3.7	3.7
61143	Professional & management development training	4	D	D	D	c	D	D
611430	Professional & management development training	4	D	D	D	c	D	D
6115	Technical & trade schools	36	D	D	D	f	D	D
61151	Technical & trade schools	36	D	D	D	f	D	D
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	4	D	D	D	b	D	D
611519	Other trade & technical schools	17	D	D	D	e	D	D
6116	Other schools & instruction	54	D	D	D	c	D	D
61161	Fine arts schools	18	1 650	306	72	30	52.7	.5
611610	Fine arts schools	18	1 650	306	72	30	52.7	.5
6116101	Dance schools (including children's & professionals)	14	1 502	289	71	29	48.6	—
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	23	8 215	2 042	595	101	18.3	19.9
611691	Exam preparation & tutoring	10	D	D	D	b	D	D
611692	Automobile driving schools	6	1 358	537	104	20	52.2	—
PIKE COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SCHUYLKILL COUNTY, PA								
61	Educational services	9	2 792	1 096	230	68	5.0	.9
611	Educational services	9	2 792	1 096	230	68	5.0	.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SNYDER COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SOMERSET COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
SUSQUEHANNA COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
UNION COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
VENANGO COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
WARREN COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WASHINGTON COUNTY, PA								
61	Educational services	14	4 466	2 179	439	127	23.2	28.8
611	Educational services	14	4 466	2 179	439	127	23.2	28.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	1 646	610	151	61	56.0	—
WAYNE COUNTY, PA								
61	Educational services	6	4 124	964	199	17	19.9	2.5
611	Educational services	6	4 124	964	199	17	19.9	2.5
6116	Other schools & instruction	3	D	D	D	a	D	D
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
WESTMORELAND COUNTY, PA								
61	Educational services	30	7 914	2 980	700	169	24.7	15.5
611	Educational services	30	7 914	2 980	700	169	24.7	15.5
6114	Business schools, & computer & management training	6	4 479	1 724	405	78	8.3	26.3
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	18	2 183	752	154	64	66.5	1.0
61169	All other schools & instruction	8	1 035	483	88	33	46.5	2.1
WYOMING COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
YORK COUNTY, PA								
61	Educational services	25	18 430	7 569	1 579	305	6.1	15.3
611	Educational services	25	18 430	7 569	1 579	305	6.1	15.3
6114	Business schools, & computer & management training	6	6 324	2 928	609	96	3.2	—
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	10	8 275	3 346	729	143	8.6	1.2
61169	All other schools & instruction	2	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABINGTON TOWNSHIP, PA								
61	Educational services	5	1 076	384	99	56	21.9	—
611	Educational services	5	1 076	384	99	56	21.9	—
6116	Other schools & instruction	5	1 076	384	99	56	21.9	—
ALLENTOWN, PA								
61	Educational services	8	9 892	3 772	896	128	1.4	—
611	Educational services	8	9 892	3 772	896	128	1.4	—
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
ALTOONA, PA								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
AMBLER, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
AMBRIDGE, PA								
61	Educational services	2	D	D	D	a	D	D
ARCHBALD, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ASPINWALL, PA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AVALON, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BADEN, PA								
61	Educational services	2	D	D	D	a	D	D
BALDWIN, PA								
61	Educational services	2	D	D	D	a	D	D
BANGOR, PA								
61	Educational services	2	D	D	D	a	D	D
BEAVER FALLS, PA								
61	Educational services	6	3 258	976	216	84	1.3	—
611	Educational services	6	3 258	976	216	84	1.3	—
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BELLEFONTE, PA								
61	Educational services	1	D	D	D	a	D	D
BENSALEM TOWNSHIP, PA								
61	Educational services	8	1 764	795	171	35	49.0	3.7
611	Educational services	8	1 764	795	171	35	49.0	3.7
6116	Other schools & instruction	5	1 270	604	133	31	68.0	—
BETHEL PARK, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
BETHLEHEM, PA *								
61	Educational services	10	1 419	440	100	37	30.7	14.5
611	Educational services	10	1 419	440	100	37	30.7	14.5
6116	Other schools & instruction	7	D	D	D	b	D	D
BETHLEHEM, PA (LEHIGH COUNTY PART) *								
61	Educational services	4	381	101	30	20	86.9	—
611	Educational services	4	381	101	30	20	86.9	—
BETHLEHEM, PA (NORTHAMPTON COUNTY PART) *								
61	Educational services	6	1 038	339	70	17	10.1	19.8
611	Educational services	6	1 038	339	70	17	10.1	19.8
6116	Other schools & instruction	4	D	D	D	a	D	D
BETHLEHEM TOWNSHIP, PA								
61	Educational services	5	1 717	448	80	30	34.7	44.4
611	Educational services	5	1 717	448	80	30	34.7	44.4
6116	Other schools & instruction	3	D	D	D	a	D	D
BIRDSBORO, PA								
61	Educational services	1	D	D	D	a	D	D
BLOOMSBURG, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOYERTOWN, PA								
61	Educational services	1	D	D	D	a	D	D
BRADDOCK, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BRADFORD, PA								
61	Educational services	1	D	D	D	a	D	D
BRENTWOOD, PA								
61	Educational services	2	D	D	D	a	D	D
BRIDGEPORT, PA								
61	Educational services	1	D	D	D	a	D	D
BRIDGEVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
BRISTOL TOWNSHIP, PA								
61	Educational services	4	1 019	186	28	14	71.2	—
611	Educational services	4	1 019	186	28	14	71.2	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BUCKINGHAM TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BUTLER, PA								
61	Educational services	4	1 544	454	125	41	11.4	15.2
611	Educational services	4	1 544	454	125	41	11.4	15.2
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
BUTLER TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CALN TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
CAMP HILL, PA								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
CANONSBURG, PA								
61	Educational services	1	D	D	D	a	D	D
CARLISLE, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
CARNEGIE, PA								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
CASTLE SHANNON, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CATASAUQUA, PA								
61	Educational services	1	D	D	D	a	D	D
CECIL TOWNSHIP, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
CENTER TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
CHAMBERSBURG, PA								
61	Educational services	2	D	D	D	a	D	D
CHARLEROI, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CHELTENHAM TOWNSHIP, PA								
61	Educational services	5	2 175	686	202	41	.7	14.7
611	Educational services	5	2 175	686	202	41	.7	14.7
6116	Other schools & instruction	5	2 175	686	202	41	.7	14.7
61169	All other schools & instruction	4	D	D	D	b	D	D
CHESTER, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
CHESTER HEIGHTS, PA								
61	Educational services	1	D	D	D	a	D	D
CLAIRTON, PA								
61	Educational services	1	D	D	D	a	D	D
CLARION, PA								
61	Educational services	3	186	42	12	9	39.2	60.8
CLARKS SUMMIT, PA								
61	Educational services	1	D	D	D	a	D	D
CLEARFIELD, PA								
61	Educational services	1	D	D	D	a	D	D
COATESVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
COLLEGEVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
CONSHOHOCKEN, PA								
61	Educational services	1	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
COOPERSBURG, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
COPLAY, PA								
61	Educational services	1	D	D	D	a	D	D
CORAOPOLIS, PA								
61	Educational services	3	D	D	D	a	D	D
CRANBERRY TOWNSHIP, PA								
61	Educational services	6	314	76	26	19	65.9	10.8
611	Educational services	6	314	76	26	19	65.9	10.8
DARBY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
DERRY TOWNSHIP, PA (DAUPHIN COUNTY)								
61	Educational services	3	604	141	35	13	D	—
611	Educational services	3	604	141	35	13	D	—
DICKSON CITY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DORMONT, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DOWNINGTOWN, PA								
61	Educational services	4	816	252	63	14	100.0	—
611	Educational services	4	816	252	63	14	100.0	—
DOYLESTOWN, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DOYLESTOWN TOWNSHIP, PA								
61	Educational services	4	813	158	33	6	100.0	—
611	Educational services	4	813	158	33	6	100.0	—
DUBOIS, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DUNMORE, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DURYEA, PA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
EAST GOSHEN TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
EAST HEMPFIELD TOWNSHIP, PA								
61	Educational services	7	1 583	475	95	31	66.2	7.5
611	Educational services	7	1 583	475	95	31	66.2	7.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
EAST LAMPETER TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
EAST NORRITON TOWNSHIP, PA								
61	Educational services	6	4 814	1 695	414	105	6.3	16.2
611	Educational services	6	4 814	1 695	414	105	6.3	16.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
EASTON, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
EAST PENNSBORO TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
EAST PETERSBURG, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
EAST STROUDSBURG, PA								
61	Educational services	4	D	D	D	a	D	D
EASTTOWN TOWNSHIP, PA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
ECONOMY, PA								
61	Educational services	1	D	D	D	a	D	D
EDGEWOOD, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
EDINBORO, PA								
61	Educational services	1	D	D	D	a	D	D
EDWARDSVILLE, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
ELLWOOD CITY, PA *								
61	Educational services	2	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
	ELLWOOD CITY, PA (LAWRENCE COUNTY PART) *							
61	Educational services	2	D	D	D	a	D	D
	EMMAUS, PA							
61	Educational services	1	D	D	D	a	D	D
	EPHRATA, PA							
61	Educational services	1	D	D	D	a	D	D
	ERIE, PA							
61	Educational services	8	4 210	1 774	412	96	21.5	—
611	Educational services	8	4 210	1 774	412	96	21.5	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
	ETNA, PA							
61	Educational services	1	D	D	D	a	D	D
	EXETER TOWNSHIP, PA							
61	Educational services	1	D	D	D	a	D	D
	FAIRVIEW TOWNSHIP, PA							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	FALLS TOWNSHIP, PA							
61	Educational services	7	1 078	332	74	30	94.3	—
611	Educational services	7	1 078	332	74	30	94.3	—
6116	Other schools & instruction	6	D	D	D	b	D	D
	FERGUSON TOWNSHIP, PA							
61	Educational services	1	D	D	D	a	D	D
	FLEETWOOD, PA							
61	Educational services	2	D	D	D	a	D	D
	FRANKLIN, PA							
61	Educational services	1	D	D	D	a	D	D
	GEISTOWN, PA							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
	GETTYSBURG, PA							
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
	GREENSBURG, PA							
61	Educational services	4	864	313	80	26	47.1	—
611	Educational services	4	864	313	80	26	47.1	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
	GREEN TREE, PA							
61	Educational services	3	437	215	57	14	91.1	8.9
611	Educational services	3	437	215	57	14	91.1	8.9

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							From administrative records ¹	Estimated ²
GREENVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
GROVE CITY, PA								
61	Educational services	2	D	D	D	a	D	D
HAMPDEN TOWNSHIP, PA								
61	Educational services	4	1 287	370	74	12	—	59.3
611	Educational services	4	1 287	370	74	12	—	59.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HAMPTON TOWNSHIP, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
HANOVER, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HARRISBURG, PA								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
HARRISON TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
HATBORO, PA								
61	Educational services	1	D	D	D	a	D	D
HATFIELD TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
HAVERFORD TOWNSHIP, PA								
61	Educational services	9	2 615	818	178	65	9.4	12.5
611	Educational services	9	2 615	818	178	65	9.4	12.5
6116	Other schools & instruction	7	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
HAZLETON, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HEMPFIELD TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
HERMITAGE, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HIGHSPIRE, PA								
61	Educational services	1	D	D	D	a	D	D
HONESDALE, PA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
HOPEWELL TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
HORSHAM TOWNSHIP, PA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
HUNTINGDON, PA								
61	Educational services	1	D	D	D	a	D	D
INDIANA, PA								
61	Educational services	1	D	D	D	a	D	D
IRWIN, PA								
61	Educational services	1	D	D	D	a	D	D
JEANNETTE, PA								
61	Educational services	1	D	D	D	a	D	D
JENKINTOWN, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
JOHNSONBURG, PA								
61	Educational services	1	D	D	D	a	D	D
JOHNSTOWN, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
KENNETT SQUARE, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
KINGSTON, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
KITTANNING, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
KUTZTOWN, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LANCASTER, PA								
61	Educational services	7	4 578	2 359	477	78	4.6	1.9
611	Educational services	7	4 578	2 359	477	78	4.6	1.9
6114	Business schools, & computer & management training	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
LANCASTER TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LANSDALE, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LANSDOWNE, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
LEBANON, PA								
61	Educational services	6	1 867	571	125	43	78.1	2.9
611	Educational services	6	1 867	571	125	43	78.1	2.9
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LEHIGHTON, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LEMOYNE, PA								
61	Educational services	3	858	163	50	15	D	44.5
611	Educational services	3	858	163	50	15	D	44.5
LEWISTOWN, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LIMERICK TOWNSHIP, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
LITITZ, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LOWER ALLEN TOWNSHIP, PA								
61	Educational services	5	880	286	58	19	64.1	-
611	Educational services	5	880	286	58	19	64.1	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LOWER BURRELL, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
LOWER GWYNEDD TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LOWER MACUNGIE TOWNSHIP, PA								
61	Educational services	1	D	D	D	c	D	D
611	Educational services	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOWER MAKEFIELD TOWNSHIP, PA								
61	Educational services	3	246	102	9	6	D	—
611	Educational services	3	246	102	9	6	D	—
LOWER MERION TOWNSHIP, PA								
61	Educational services	21	13 731	4 338	1 611	229	39.9	41.6
611	Educational services	21	13 731	4 338	1 611	229	39.9	41.6
6116	Other schools & instruction	18	D	D	D	c	D	D
61161	Fine arts schools	7	1 789	837	220	79	2.7	18.1
611610	Fine arts schools	7	1 789	837	220	79	2.7	18.1
6116101	Dance schools (including children's & professionals)	3	936	311	104	22	—	—
61162	Sports & recreation instruction	5	5 628	1 316	215	79	89.0	—
611620	Sports & recreation instruction	5	5 628	1 316	215	79	89.0	—
61169	All other schools & instruction	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D
LOWER MORELAND TOWNSHIP, PA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
LOWER PAXTON TOWNSHIP, PA								
61	Educational services	15	2 886	955	281	108	53.4	9.0
611	Educational services	15	2 886	955	281	108	53.4	9.0
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
LOWER PROVIDENCE TOWNSHIP, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
LOWER SALFORD TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
LOWER SOUTHAMPTON TOWNSHIP, PA								
61	Educational services	11	4 404	1 622	353	84	43.5	4.6
611	Educational services	11	4 404	1 622	353	84	43.5	4.6
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LOYALSOCK TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LUZERNE, PA								
61	Educational services	1	D	D	D	a	D	D
MCCANDLESS TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MCKEES ROCKS, PA								
61	Educational services	1	D	D	D	a	D	D
MAHANoy CITY, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MALVERN, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MANCHESTER TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MANHEIM, PA								
61	Educational services	1	D	D	D	a	D	D
MANHEIM TOWNSHIP, PA								
61	Educational services	7	4 385	714	154	58	91.7	—
611	Educational services	7	4 385	714	154	58	91.7	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611512	Flight training	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
MANOR TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
MARPLE TOWNSHIP, PA								
61	Educational services	4	3 361	1 498	397	59	5.0	4.2
611	Educational services	4	3 361	1 498	397	59	5.0	4.2
MEADVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MECHANICSBURG, PA								
61	Educational services	3	1 842	773	163	21	—	—
611	Educational services	3	1 842	773	163	21	—	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
MEDIA, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MIDDLETOWN, PA								
61	Educational services	1	D	D	D	a	D	D
MIDDLETOWN TOWNSHIP, PA (BUCKS COUNTY)								
61	Educational services	9	2 805	868	179	75	25.1	6.2
611	Educational services	9	2 805	868	179	75	25.1	6.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
MIDDLETOWN TOWNSHIP, PA (DELAWARE COUNTY)								
61	Educational services	1	D	D	D	a	D	D
MILLCREEK TOWNSHIP, PA								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
MILLVALE, PA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MONESSEN, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MONTGOMERY TOWNSHIP, PA								
61	Educational services	5	532	166	41	19	35.0	34.2
611	Educational services	5	532	166	41	19	35.0	34.2
MONTOURSVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
MOON TOWNSHIP, PA								
61	Educational services	7	2 163	776	189	64	27.8	72.2
611	Educational services	7	2 163	776	189	64	27.8	72.2
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
MORRISVILLE, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	b	D	D
MOUNT JOY, PA								
61	Educational services	1	D	D	D	a	D	D
MOUNT LEBANON TOWNSHIP, PA								
61	Educational services	5	627	274	37	6	100.0	—
611	Educational services	5	627	274	37	6	100.0	—
MOUNT PLEASANT, PA								
61	Educational services	1	D	D	D	a	D	D
MUHLENBERG TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
MUNICIPALITY OF MONROEVILLE, PA								
61	Educational services	9	2 268	502	119	52	31.3	38.3
611	Educational services	9	2 268	502	119	52	31.3	38.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
MUNICIPALITY OF MURRYSVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
MYERSTOWN, PA								
61	Educational services	1	D	D	D	a	D	D
NARBERTH, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NAZARETH, PA								
61	Educational services	1	D	D	D	a	D	D
NEW BRIGHTON, PA								
61	Educational services	3	398	123	35	31	D	—
611	Educational services	3	398	123	35	31	D	—

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							From administrative records ¹	Estimated ²
NEW BRITAIN TOWNSHIP, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
NEW CASTLE, PA								
61	Educational services	6	876	269	64	25	20.5	9.2
611	Educational services	6	876	269	64	25	20.5	9.2
NEW FREEDOM, PA								
61	Educational services	1	D	D	D	a	D	D
NEW KENSINGTON, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NEWTOWN, PA								
61	Educational services	1	D	D	D	a	D	D
NEWTOWN TOWNSHIP, PA (BUCKS COUNTY)								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
NEWTOWN TOWNSHIP, PA (DELAWARE COUNTY)								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
NEW WILMINGTON, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NORTHAMPTON, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
NORTHAMPTON TOWNSHIP, PA								
61	Educational services	5	1 029	295	81	24	78.6	—
611	Educational services	5	1 029	295	81	24	78.6	—
NORTH HUNTINGDON TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
NORTH LEBANON TOWNSHIP, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
NORTH UNION TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
NORTH VERSAILLES TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NORTH WHITEHALL TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ORWIGSBURG, PA								
61	Educational services	1	D	D	D	a	D	D
PALMER TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PALMERTON, PA								
61	Educational services	1	D	D	D	a	D	D
PATTON TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
PEN ARGYL, PA								
61	Educational services	1	D	D	D	a	D	D
PENBROOK, PA								
61	Educational services	2	D	D	D	a	D	D
PENNDDEL, PA								
61	Educational services	1	D	D	D	a	D	D
PENN HILLS TOWNSHIP, PA								
61	Educational services	6	5 759	1 789	317	97	1.8	2.9
611	Educational services	6	5 759	1 789	317	97	1.8	2.9
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
PETERS TOWNSHIP, PA								
61	Educational services	3	771	277	64	17	D	—
611	Educational services	3	771	277	64	17	D	—
PHILADELPHIA, PA								
61	Educational services	115	101 437	36 580	9 712	1 219	6.0	11.7
611	Educational services	115	101 437	36 580	9 712	1 219	6.0	11.7
6114	Business schools, & computer & management training	21	35 692	16 810	4 998	421	3.2	4.1
61142	Computer training	13	20 769	8 605	1 678	249	3.7	3.7
611420	Computer training	13	20 769	8 605	1 678	249	3.7	3.7
61143	Professional & management development training	4	D	D	D	c	D	D
611430	Professional & management development training	4	D	D	D	c	D	D
6115	Technical & trade schools	36	D	D	D	f	D	D
61151	Technical & trade schools	36	D	D	D	f	D	D
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	4	D	D	D	b	D	D
611519	Other trade & technical schools	17	D	D	D	e	D	D
6116	Other schools & instruction	54	D	D	D	c	D	D
61161	Fine arts schools	18	1 650	306	72	30	52.7	.5
611610	Fine arts schools	18	1 650	306	72	30	52.7	.5
6116101	Dance schools (including children's & professionals)	14	1 502	289	71	29	48.6	—
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	23	8 215	2 042	595	101	18.3	19.9
611691	Exam preparation & tutoring	10	D	D	D	b	D	D
611692	Automobile driving schools	6	1 358	537	104	20	52.2	—
PHILIPSBURG, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PHOENIXVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PITTSBURGH, PA								
61	Educational services	45	81 158	33 803	7 675	1 323	4.5	1.9
611	Educational services	45	81 158	33 803	7 675	1 323	4.5	1.9
6114	Business schools, & computer & management training	16	43 757	17 863	4 263	637	4.1	.2
61141	Business & secretarial schools	4	D	D	D	e	D	D
611410	Business & secretarial schools	4	D	D	D	e	D	D
61142	Computer training	7	24 243	10 582	2 572	271	.6	—
611420	Computer training	7	24 243	10 582	2 572	271	.6	—
61143	Professional & management development training	5	D	D	D	b	D	D
611430	Professional & management development training	5	D	D	D	b	D	D
6115	Technical & trade schools	8	14 649	6 515	1 876	259	1.4	—
61151	Technical & trade schools	8	14 649	6 515	1 876	259	1.4	—
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	7	D	D	D	c	D	D
6116	Other schools & instruction	19	D	D	D	e	D	D
61161	Fine arts schools	7	866	356	83	52	52.4	—
611610	Fine arts schools	7	866	356	83	52	52.4	—
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	e	D	D
611692	Automobile driving schools	1	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	e	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
PITTSTON, PA								
61	Educational services	1	D	D	D	a	D	D
PLEASANT HILLS, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PLUM, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PLYMOUTH TOWNSHIP, PA								
61	Educational services	3	D	D	D	a	D	D
POTTSTOWN, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
POTTSVILLE, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PROSPECT PARK, PA								
61	Educational services	1	D	D	D	a	D	D
PUNXSUTAWNEY, PA								
61	Educational services	1	D	D	D	a	D	D
QUAKERTOWN, PA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
RADNOR TOWNSHIP, PA								
61	Educational services	17	10 691	4 304	336	92	11.6	13.5
611	Educational services	17	10 691	4 304	336	92	11.6	13.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	7 489	3 181	198	63	9.5	9.6
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
READING, PA								
61	Educational services	9	2 062	803	188	55	12.1	11.5
611	Educational services	9	2 062	803	188	55	12.1	11.5
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
RED LION, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
ROBINSON TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
ROCKLEDGE, PA								
61	Educational services	1	D	D	D	a	D	D
ROSS TOWNSHIP, PA								
61	Educational services	7	4 755	1 769	371	99	16.7	—
611	Educational services	7	4 755	1 769	371	99	16.7	—
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
ST. CLAIR, PA								
61	Educational services	1	D	D	D	a	D	D
SALISBURY TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
SAYRE, PA								
61	Educational services	1	D	D	D	a	D	D
SCOTT TOWNSHIP, PA								
61	Educational services	3	720	141	36	16	D	—
611	Educational services	3	720	141	36	16	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SCRANTON, PA								
61	Educational services	7	2 034	585	136	40	11.2	1.3
611	Educational services	7	2 034	585	136	40	11.2	1.3
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SEWICKLEY, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
SHALER TOWNSHIP, PA								
61	Educational services	4	847	354	148	24	91.9	—
611	Educational services	4	847	354	148	24	91.9	—

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							From administrative records ¹	Estimated ²
SHARON, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
SHILLINGTON, PA								
61	Educational services	1	D	D	D	a	D	D
SHREWSBURY, PA								
61	Educational services	1	D	D	D	a	D	D
SOMERSET TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
SOUDERTON, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
SOUTH PARK TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
SOUTH WHITEHALL TOWNSHIP, PA								
61	Educational services	9	7 185	2 681	1 068	100	4.0	66.5
611	Educational services	9	7 185	2 681	1 068	100	4.0	66.5
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
SPRING TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
SPRINGETTSBURY TOWNSHIP, PA								
61	Educational services	5	D	D	D	c	D	D
611	Educational services	5	D	D	D	c	D	D
6116	Other schools & instruction	1	D	D	D	c	D	D
61169	All other schools & instruction	1	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	c	D	D
SPRINGFIELD TOWNSHIP, PA (DELAWARE COUNTY)								
61	Educational services	5	1 721	572	118	53	31.7	27.8
611	Educational services	5	1 721	572	118	53	31.7	27.8
6116	Other schools & instruction	5	1 721	572	118	53	31.7	27.8
SPRINGFIELD TOWNSHIP, PA (MONTGOMERY COUNTY)								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SPRING GARDEN TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
STATE COLLEGE, PA								
61	Educational services	10	7 906	3 183	786	155	3.7	2.0
611	Educational services	10	7 906	3 183	786	155	3.7	2.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
STROUD TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
STROUDSBURG, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
SUNBURY, PA								
61	Educational services	1	D	D	D	a	D	D
SUSQUEHANNA TOWNSHIP, PA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
SWATARA TOWNSHIP, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	b	D	D
SWISSVALE, PA								
61	Educational services	2	D	D	D	a	D	D
TAMAQUA, PA								
61	Educational services	1	D	D	D	a	D	D
TREDYFFRIN TOWNSHIP, PA								
61	Educational services	11	11 676	3 458	730	108	8.6	2.0
611	Educational services	11	11 676	3 458	730	108	8.6	2.0
6114	Business schools, & computer & management training	5	9 821	2 784	591	61	3.9	—
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
TYRONE, PA								
61	Educational services	1	D	D	D	a	D	D
UNIONTOWN, PA								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
UPPER ALLEN TOWNSHIP, PA								
61	Educational services	4	1 419	569	140	16	30.4	—
611	Educational services	4	1 419	569	140	16	30.4	—
UPPER DARBY TOWNSHIP, PA								
61	Educational services	11	3 478	1 637	393	56	31.4	49.9
611	Educational services	11	3 478	1 637	393	56	31.4	49.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
UPPER DUBLIN TOWNSHIP, PA								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
UPPER GWYNEDD TOWNSHIP, PA								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
UPPER MACUNGIE TOWNSHIP, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
UPPER MERION TOWNSHIP, PA								
61	Educational services	17	19 096	6 164	1 481	203	9.7	2.5
611	Educational services	17	19 096	6 164	1 481	203	9.7	2.5
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	3	237	45	8	2	15.2	84.8
61151	Technical & trade schools	3	237	45	8	2	15.2	84.8
6116	Other schools & instruction	8	D	D	D	c	D	D
61162	Sports & recreation instruction	4	4 461	1 139	244	32	13.6	6.3
611620	Sports & recreation instruction	4	4 461	1 139	244	32	13.6	6.3
61169	All other schools & instruction	3	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
UPPER MORELAND TOWNSHIP, PA								
61	Educational services	6	1 167	415	108	23	29.9	-
611	Educational services	6	1 167	415	108	23	29.9	-
6116	Other schools & instruction	5	D	D	D	b	D	D
UPPER PROVIDENCE TOWNSHIP, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
UPPER ST. CLAIR TOWNSHIP, PA								
61	Educational services	11	2 587	888	194	106	16.0	44.5
611	Educational services	11	2 587	888	194	106	16.0	44.5
6116	Other schools & instruction	9	D	D	D	c	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
UPPER SAUCON TOWNSHIP, PA								
61	Educational services	3	284	118	21	11	D	-
611	Educational services	3	284	118	21	11	D	-
UPPER SOUTHAMPTON TOWNSHIP, PA								
61	Educational services	8	8 454	3 587	584	82	12.6	18.9
611	Educational services	8	8 454	3 587	584	82	12.6	18.9
6114	Business schools, & computer & management training	3	5 284	2 913	565	65	D	-
61142	Computer training	3	5 284	2 913	565	65	D	-
611420	Computer training	3	5 284	2 913	565	65	D	-
6116	Other schools & instruction	5	3 170	674	19	17	11.6	50.5
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
611691	Exam preparation & tutoring	1	D	D	D	a	D	D
UWCHLAN TOWNSHIP, PA								
61	Educational services	4	674	258	48	18	100.0	-
611	Educational services	4	674	258	48	18	100.0	-
VERONA, PA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WARMINSTER TOWNSHIP, PA								
61	Educational services	6	1 211	229	43	20	28.4	—
611	Educational services	6	1 211	229	43	20	28.4	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WARREN, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WASHINGTON TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
WASHINGTON, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
WAYNESBORO, PA								
61	Educational services	1	D	D	D	a	D	D
WAYNESBURG, PA								
61	Educational services	1	D	D	D	a	D	D
WEST BRADFORD TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
WEST CHESTER, PA								
61	Educational services	5	1 189	195	45	10	11.1	63.7
611	Educational services	5	1 189	195	45	10	11.1	63.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WEST GOSHEN TOWNSHIP, PA								
61	Educational services	5	3 080	1 367	350	85	32.6	.4
611	Educational services	5	3 080	1 367	350	85	32.6	.4
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
WEST HEMPFIELD TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WEST LAMPETER TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
WEST MANCHESTER TOWNSHIP, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
WEST MIFFLIN, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
WEST NORRITON TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WEST READING, PA								
61	Educational services	2	D	D	D	a	D	D
WEST VIEW, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WEST WHITELAND TOWNSHIP, PA								
61	Educational services	8	3 726	1 412	313	44	91.7	8.3
611	Educational services	8	3 726	1 412	313	44	91.7	8.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
WHITE TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WHITEHALL TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WHITEMARSH TOWNSHIP, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
WHITPAIN TOWNSHIP, PA								
61	Educational services	7	7 075	2 388	500	423	3.2	—
611	Educational services	7	7 075	2 388	500	423	3.2	—
6114	Business schools, & computer & management training	1	D	D	D	a	D	D
61142	Computer training	1	D	D	D	a	D	D
611420	Computer training	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	e	D	D
61162	Sports & recreation instruction	2	D	D	D	e	D	D
611620	Sports & recreation instruction	2	D	D	D	e	D	D
WILKES-BARRE, PA								
61	Educational services	4	1 709	448	73	25	—	12.2
611	Educational services	4	1 709	448	73	25	—	12.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WILKINSBURG, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
WILLIAMSPORT, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WILLISTOWN TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
WOMELSDORF, PA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WYOMISSING, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	b	D	D
YORK, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
YORK TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
YOUNGWOOD, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF ADAMS COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF ALLEGHENY COUNTY, PA								
61	Educational services	26	D	D	D	c	D	D
611	Educational services	26	D	D	D	c	D	D
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	b	D	D
611430	Professional & management development training	4	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
BALANCE OF ARMSTRONG COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BEAVER COUNTY, PA								
61	Educational services	6	510	194	23	14	58.6	5.1
611	Educational services	6	510	194	23	14	58.6	5.1
BALANCE OF BERKS COUNTY, PA								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
BALANCE OF BLAIR COUNTY, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF BUCKS COUNTY, PA								
61	Educational services	23	D	D	D	c	D	D
611	Educational services	23	D	D	D	c	D	D
6116	Other schools & instruction	14	D	D	D	c	D	D
61162	Sports & recreation instruction	5	1 636	625	159	50	35.2	—
611620	Sports & recreation instruction	5	1 636	625	159	50	35.2	—
61169	All other schools & instruction	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF BUTLER COUNTY, PA								
61	Educational services	7	D	D	D	a	D	D
611	Educational services	7	D	D	D	a	D	D
BALANCE OF CAMBRIA COUNTY, PA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF CARBON COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF CENTRE COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF CHESTER COUNTY, PA								
61	Educational services	13	D	D	D	b	D	D
611	Educational services	13	D	D	D	b	D	D
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	b	D	D
BALANCE OF CLINTON COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF COLUMBIA COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CRAWFORD COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF CUMBERLAND COUNTY, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	a	D	D
BALANCE OF DAUPHIN COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF DELAWARE COUNTY, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF ERIE COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF FULTON COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HUNTINGDON COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF LACKAWANNA COUNTY, PA								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF LANCASTER COUNTY, PA								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF LAWRENCE COUNTY, PA								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	b	D	D
BALANCE OF LEBANON COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF LEHIGH COUNTY, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
BALANCE OF LUZERNE COUNTY, PA								
61	Educational services	4	D	D	D	a	D	D
BALANCE OF MERCER COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, PA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, PA								
61	Educational services	13	D	D	D	c	D	D
611	Educational services	13	D	D	D	c	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
BALANCE OF NORTHAMPTON COUNTY, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF NORTHUMBERLAND COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF PERRY COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PIKE COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF SCHUYLKILL COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF SNYDER COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF SOMERSET COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SUSQUEHANNA COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF UNION COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, PA								
61	Educational services	4	671	130	33	22	41.0	48.6
611	Educational services	4	671	130	33	22	41.0	48.6
BALANCE OF WAYNE COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
BALANCE OF WESTMORELAND COUNTY, PA								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
BALANCE OF WYOMING COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF YORK COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

PENNSYLVANIA

Ashland is in Columbia and Schuylkill Counties; it was erroneously reported as never being in Columbia County for the 1992 Economic Census.

Bethlehem is in Lehigh and Northampton Counties.

Ellwood City is in Beaver and Lawrence Counties.

Shippensburg is in Cumberland and Franklin Counties.

Telford is in Bucks and Montgomery Counties.

Trafford is in Allegheny and Westmoreland Counties.

Appendix E. Metropolitan Areas

PENNSYLVANIA

Allentown—Bethlehem—Easton, PA MSA

Carbon County, PA
Lehigh County, PA
Northampton County, PA

Altoona, PA MSA

Blair County, PA

Erie, PA MSA

Erie County, PA

Harrisburg—Lebanon—Carlisle, PA MSA

Cumberland County, PA
Dauphin County, PA
Lebanon County, PA
Perry County, PA

Johnstown, PA MSA

Cambria County, PA
Somerset County, PA

Lancaster, PA MSA

Lancaster County, PA

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA

Bergen—Passaic, NJ PMSA
Bergen County, NJ
Passaic County, NJ
Bridgeport, CT PMSA
Fairfield County, CT (Part)
Bridgeport city, CT
Fairfield town, CT
Monroe town, CT
Shelton city, CT
Stratford town, CT
Trumbull town, CT

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

Bridgeport, CT PMSA—Con.
New Haven County, CT (Part)
Ansonia city, CT
Derby city, CT
Milford city, CT
Seymour town, CT
Danbury, CT PMSA
Fairfield County, CT (Part)
Bethel town, CT
Brookfield town, CT
Danbury city, CT
New Fairfield town, CT
Newtown town, CT
Ridgefield town, CT
Litchfield County, CT (Part)
New Milford town, CT
Dutchess County, NY PMSA
Dutchess County, NY
Jersey City, NJ PMSA
Hudson County, NJ
Middlesex—Somerset—Hunterdon, NJ PMSA
Hunterdon County, NJ
Middlesex County, NJ
Somerset County, NJ
Monmouth—Ocean, NJ PMSA
Monmouth County, NJ
Ocean County, NJ
Nassau—Suffolk, NY PMSA
Nassau County, NY
Suffolk County, NY

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)

Clinton town, CT

New Haven County, CT (Part)

Branford town, CT

Cheshire town, CT

East Haven town, CT

Guilford town, CT

Hamden town, CT

Madison town, CT

Meriden city, CT

New Haven city, CT

North Branford town, CT

North Haven town, CT

Orange town, CT

Wallingford town, CT

West Haven city, CT

New York, NY PMSA

Bronx County, NY

Kings County, NY

New York County, NY

Putnam County, NY

Queens County, NY

Richmond County, NY

Rockland County, NY

Westchester County, NY

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

Stamford—Norwalk, CT PMSA

Fairfield County, CT (Part)

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

Stamford city, CT

Westport town, CT

Wilton town, CT

Trenton, NJ PMSA

Mercer County, NJ

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

**Philadelphia—Wilmington—Atlantic City,
PA—NJ—DE—MD CMSA**

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

**Philadelphia—Wilmington—Atlantic City,
PA—NJ—DE—MD CMSA—Con.**

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

Pittsburgh, PA MSA

Allegheny County, PA

Beaver County, PA

Pittsburgh, PA MSA—Con.

Butler County, PA

Fayette County, PA

Washington County, PA

Westmoreland County, PA

Reading, PA MSA

Berks County, PA

Scranton—Wilkes-Barre—Hazleton, PA MSA

Columbia County, PA

Lackawanna County, PA

Luzerne County, PA

Wyoming County, PA

Sharon, PA MSA

Mercer County, PA

State College, PA MSA

Centre County, PA

Williamsport, PA MSA

Lycoming County, PA

York, PA MSA

York County, PA

Rhode Island

1997

Issued August 1999

EC97S61A-RI

1997 Economic Census

Educational Services

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Rhode Island 1997

Issued August 1999

EC97S61A-RI

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RHODE ISLAND								
61	Educational services	150	43 123	15 269	3 371	969	25.3	14.1
611	Educational services	150	43 123	15 269	3 371	969	25.3	14.1
6114	Business schools, & computer & management training	23	14 486	5 733	1 202	234	1.9	30.5
61141	Business & secretarial schools	11	10 750	4 218	952	194	—	31.1
611410	Business & secretarial schools	11	10 750	4 218	952	194	—	31.1
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
61143	Professional & management development training	3	D	D	D	a	D	D
611430	Professional & management development training	3	D	D	D	a	D	D
6115	Technical & trade schools	28	11 336	4 526	1 184	260	22.4	.5
61151	Technical & trade schools	28	11 336	4 526	1 184	260	22.4	.5
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611512	Flight training	3	D	D	D	a	D	D
611519	Other trade & technical schools	19	8 544	3 749	988	191	27.9	.7
6116	Other schools & instruction	83	14 124	4 011	867	440	44.6	9.5
61161	Fine arts schools	33	3 574	1 252	323	177	25.2	10.9
611610	Fine arts schools	33	3 574	1 252	323	177	25.2	10.9
6116101	Dance schools (including children's & professionals)	30	D	D	D	c	D	D
6116102	Art, drama, & music schools	3	D	D	D	a	D	D
61162	Sports & recreation instruction	30	5 690	1 399	234	104	58.0	16.4
611620	Sports & recreation instruction	30	5 690	1 399	234	104	58.0	16.4
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
61169	All other schools & instruction	19	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	8	2 791	758	183	75	41.4	.2
6117	Educational support services	16	3 177	999	118	35	56.4	8.7
61171	Educational support services	16	3 177	999	118	35	56.4	8.7
611710	Educational support services	16	3 177	999	118	35	56.4	8.7

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
RHODE ISLAND									
61	Educational services	48	12 685	12 740	5 578	1 274	332	8.4	12.1
611	Educational services	48	12 685	12 740	5 578	1 274	332	8.4	12.1
6114	Business schools, & computer & management training ..	2	D	D	D	D	a	D	D
61143	Professional & management development training ..	2	D	D	D	D	a	D	D
611430	Professional & management development training ..	2	D	D	D	D	a	D	D
6115	Technical & trade schools	6	D	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	D	b	D	D
611513	Apprenticeship training	2	D	D	D	D	a	D	D
611519	Other trade & technical schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	38	8 666	8 802	3 839	842	277	7.1	16.4
61161	Fine arts schools	10	2 434	2 542	1 074	224	127	9.5	23.6
611610	Fine arts schools	10	2 434	2 542	1 074	224	127	9.5	23.6
6116101	Dance schools (including children's & professionals)	3	224	221	58	19	6	D	10.7
6116102	Art, drama, & music schools	7	2 210	2 321	1 016	205	121	3.8	24.9
61162	Sports & recreation instruction	7	1 003	980	315	28	7	11.6	20.2
611620	Sports & recreation instruction	7	1 003	980	315	28	7	11.6	20.2
61169	All other schools & instruction	21	5 229	5 280	2 450	590	143	5.1	12.2
611691	Exam preparation & tutoring	8	702	680	404	92	29	34.0	—
611699	All other miscellaneous schools & instruction	13	4 527	4 600	2 046	498	114	.7	14.1
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW LONDON–NORWICH, CT–RI MSA								
61	Educational services	44	13 548	4 308	1 077	265	25.1	10.2
611	Educational services	44	13 548	4 308	1 077	265	25.1	10.2
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	27	8 185	2 265	564	110	12.4	14.9
61162	Sports & recreation instruction	11	6 537	1 747	410	62	5.8	9.9
611620	Sports & recreation instruction	11	6 537	1 747	410	62	5.8	9.9
61169	All other schools & instruction	7	D	D	D	b	D	D
PROVIDENCE–FALL RIVER–WARWICK, RI–MA MSA								
61	Educational services	147	40 526	14 517	3 130	923	26.0	20.1
611	Educational services	147	40 526	14 517	3 130	923	26.0	20.1
6114	Business schools, & computer & management training	24	15 979	6 273	1 258	254	1.7	38.4
61141	Business & secretarial schools	9	D	D	D	c	D	D
611410	Business & secretarial schools	9	D	D	D	c	D	D
61142	Computer training	12	D	D	D	b	D	D
611420	Computer training	12	D	D	D	b	D	D
6115	Technical & trade schools	25	D	D	D	c	D	D
61151	Technical & trade schools	25	D	D	D	c	D	D
611511	Cosmetology & barber schools	7	2 386	759	199	64	13.7	—
611519	Other trade & technical schools	17	D	D	D	c	D	D
6116	Other schools & instruction	83	12 868	3 722	803	406	45.4	13.0
61161	Fine arts schools	34	3 757	1 331	313	158	27.3	19.7
611610	Fine arts schools	34	3 757	1 331	313	158	27.3	19.7
6116101	Dance schools (including children's & professionals)	31	D	D	D	c	D	D
61162	Sports & recreation instruction	26	4 771	1 141	208	87	60.9	19.5
611620	Sports & recreation instruction	26	4 771	1 141	208	87	60.9	19.5
61169	All other schools & instruction	23	4 340	1 250	282	161	43.9	.1
6117	Educational support services	15	D	D	D	b	D	D
61171	Educational support services	15	D	D	D	b	D	D
611710	Educational support services	15	D	D	D	b	D	D
AREA OUTSIDE RHODE ISLAND METROPOLITAN AREAS								
61	Educational services	17	5 656	1 935	403	108	19.7	.5
611	Educational services	17	5 656	1 935	403	108	19.7	.5
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW LONDON—NORWICH, CT—RI MSA									
61	Educational services	11	3 415	3 391	1 388	280	70	11.3	9.1
611	Educational services	11	3 415	3 391	1 388	280	70	11.3	9.1
6116	Other schools & instruction	9	D	D	D	D	b	D	D
61161	Fine arts schools	3	2 052	2 010	749	165	39	D	—
611610	Fine arts schools	3	2 052	2 010	749	165	39	D	—
6116102	Art, drama, & music schools	3	2 052	2 010	749	165	39	D	—
PROVIDENCE—FALL RIVER—WARWICK, RI—MA MSA									
61	Educational services	45	14 723	14 189	6 086	1 506	463	8.4	13.8
611	Educational services	45	14 723	14 189	6 086	1 506	463	8.4	13.8
6115	Technical & trade schools	7	4 701	4 240	1 883	548	199	6.5	2.6
61151	Technical & trade schools	7	4 701	4 240	1 883	548	199	6.5	2.6
611519	Other trade & technical schools	5	D	D	D	D	c	D	D
6116	Other schools & instruction	33	6 420	6 469	2 869	640	227	12.1	22.1
61161	Fine arts schools	8	D	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	18	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	13	D	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	D	b	D	D
AREA OUTSIDE RHODE ISLAND METROPOLITAN AREAS									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRISTOL COUNTY, RI								
61	Educational services	7	880	189	26	15	35.9	31.4
611	Educational services	7	880	189	26	15	35.9	31.4
KENT COUNTY, RI								
61	Educational services	26	5 797	2 360	463	202	14.0	3.6
611	Educational services	26	5 797	2 360	463	202	14.0	3.6
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	14	2 125	893	214	131	14.6	9.8
61161	Fine arts schools	8	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
NEWPORT COUNTY, RI								
61	Educational services	19	5 684	2 026	424	113	16.6	.5
611	Educational services	19	5 684	2 026	424	113	16.6	.5
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PROVIDENCE COUNTY, RI								
61	Educational services	83	28 412	9 786	2 215	562	28.9	19.6
611	Educational services	83	28 412	9 786	2 215	562	28.9	19.6
6114	Business schools, & computer & management training	12	10 634	3 959	844	160	.5	41.5
61141	Business & secretarial schools	7	D	D	D	c	D	D
611410	Business & secretarial schools	7	D	D	D	c	D	D
6115	Technical & trade schools	17	7 074	2 968	834	176	32.8	.6
61151	Technical & trade schools	17	7 074	2 968	834	176	32.8	.6
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	14	D	D	D	c	D	D
6116	Other schools & instruction	46	8 317	2 132	452	201	52.8	13.4
61161	Fine arts schools	17	1 383	374	97	47	43.8	13.7
611610	Fine arts schools	17	1 383	374	97	47	43.8	13.7
6116101	Dance schools (including children's & professionals)	15	D	D	D	b	D	D
61162	Sports & recreation instruction	15	3 478	875	153	64	64.9	26.5
611620	Sports & recreation instruction	15	3 478	875	153	64	64.9	26.5
61169	All other schools & instruction	14	3 456	883	202	90	44.2	.1
WASHINGTON COUNTY, RI								
61	Educational services	15	2 350	908	243	77	25.9	—
611	Educational services	15	2 350	908	243	77	25.9	—
6116	Other schools & instruction	10	1 437	461	84	49	36.4	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BARRINGTON TOWN, RI								
61	Educational services	3	D	D	D	a	D	D
BRISTOL TOWN, RI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BURRILLVILLE TOWN, RI								
61	Educational services	1	D	D	D	a	D	D
COVENTRY TOWN, RI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
CRANSTON, RI								
61	Educational services	11	2 103	566	103	51	42.8	25.9
611	Educational services	11	2 103	566	103	51	42.8	25.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
CUMBERLAND TOWN, RI								
61	Educational services	2	D	D	D	a	D	D
EAST GREENWICH TOWN, RI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EAST PROVIDENCE, RI								
61	Educational services	11	3 626	1 394	311	49	40.2	.1
611	Educational services	11	3 626	1 394	311	49	40.2	.1
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
JOHNSTON TOWN, RI								
61	Educational services	4	837	230	58	20	56.4	1.7
611	Educational services	4	837	230	58	20	56.4	1.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LINCOLN TOWN, RI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
MIDDLETOWN TOWN, RI								
61	Educational services	6	3 368	1 079	252	54	—	—
611	Educational services	6	3 368	1 079	252	54	—	—
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
NARRAGANSETT TOWN, RI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
NEWPORT, RI								
61	Educational services	6	1 667	633	123	24	47.8	1.1
611	Educational services	6	1 667	633	123	24	47.8	1.1
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
NORTH KINGSTOWN TOWN, RI								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
NORTH PROVIDENCE TOWN, RI								
61	Educational services	6	937	396	79	25	12.0	4.3
611	Educational services	6	937	396	79	25	12.0	4.3
NORTH SMITHFIELD TOWN, RI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PAWTUCKET, RI								
61	Educational services	7	5 517	2 354	624	114	7.1	—
611	Educational services	7	5 517	2 354	624	114	7.1	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
PORTSMOUTH TOWN, RI								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PROVIDENCE, RI								
61	Educational services	25	11 017	3 352	673	202	27.1	40.4
611	Educational services	25	11 017	3 352	673	202	27.1	40.4
6114	Business schools, & computer & management training	4	5 041	1 487	300	73	—	84.5
61141	Business & secretarial schools	3	D	D	D	b	D	D
611410	Business & secretarial schools	3	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	3 057	716	143	66	71.3	4.9
61162	Sports & recreation instruction	4	1 099	203	23	9	90.9	—
611620	Sports & recreation instruction	4	1 099	203	23	9	90.9	—
61169	All other schools & instruction	5	1 713	472	109	53	63.5	—
SCITUATE TOWN, RI								
61	Educational services	1	D	D	D	a	D	D
SMITHFIELD TOWN, RI								
61	Educational services	6	1 109	466	132	32	89.6	2.9
611	Educational services	6	1 109	466	132	32	89.6	2.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SOUTH KINGSTOWN TOWN, RI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
TIVERTON TOWN, RI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WARREN TOWN, RI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WARWICK, RI								
61	Educational services	18	4 347	1 559	331	153	15.8	.2
611	Educational services	18	4 347	1 559	331	153	15.8	.2
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
WESTERLY TOWN, RI								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
WEST WARWICK TOWN, RI								
61	Educational services	3	567	362	29	11	—	24.0
611	Educational services	3	567	362	29	11	—	24.0
WOONSOCKET, RI								
61	Educational services	3	1 291	436	124	27	—	—
611	Educational services	3	1 291	436	124	27	—	—
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
NEWPORT COUNTY, RI—PSEUDO REMAINDER OF COUNTY								
61	Educational services	2	D	D	D	a	D	D
PROVIDENCE COUNTY, RI—PSEUDO REMAINDER OF COUNTY								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	WASHINGTON COUNTY, RI—PSEUDO REMAINDER OF COUNTY							
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

RHODE ISLAND

There are no geographic notes for the state of Rhode Island.

Appendix E. Metropolitan Areas

RHODE ISLAND

New London—Norwich, CT—RI MSA

Middlesex County, CT (Part)
New London County, CT (Part)
 East Lyme town, CT
 Groton city, CT
 Groton town balance, CT
 Jewett City, CT
 Ledyard town, CT
 Montville town, CT
 New London city, CT
 Norwich city, CT
 Stonington town, CT
 Waterford town, CT
Windham County, CT (Part)
 Plainfield town, CT
Washington County, RI (Part)
 Westerly town, RI

Providence—Fall River—Warwick, RI—MA MSA

Bristol County, MA (Part)
 Attleboro city, MA
 Fall River city, MA
 North Attleborough town, MA
 Seekonk town, MA
 Somerset town, MA
 Swansea town, MA
 Westport town, MA

Providence—Fall River—Warwick, RI—MA MSA—Con.

Bristol County, RI (Part)
 Barrington town, RI
 Bristol town, RI
 Warren town, RI
Kent County, RI (Part)
 Coventry town, RI
 East Greenwich town, RI
 Warwick city, RI
 West Warwick town, RI
Newport County, RI (Part)
 Tiverton town, RI
Providence County, RI (Part)
 Burrillville town, RI
 Central Falls city, RI
 Cranston city, RI
 Cumberland town, RI
 East Providence city, RI
 Johnston town, RI
 Lincoln town, RI
 North Providence town, RI
 North Smithfield town, RI
 Pawtucket city, RI
 Providence city, RI
 Scituate town, RI
 Smithfield town, RI
 Woonsocket city, RI
Washington County, RI (Part)
 Narragansett town, RI
 North Kingstown town, RI
 South Kingstown town, RI

South Carolina

1997

Issued August 1999

EC97S61A-SC

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

South Carolina

1997

Issued August 1999

EC97S61A-SC

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SOUTH CAROLINA								
61	Educational services	371	84 426	26 792	6 308	1 998	31.0	8.8
611	Educational services	371	84 426	26 792	6 308	1 998	31.0	8.8
6114	Business schools, & computer & management training	42	15 084	4 441	1 112	188	18.2	9.6
61142	Computer training	23	7 480	2 772	730	112	19.4	6.1
611430	Computer training	23	7 480	2 772	730	112	19.4	6.1
61143	Professional & management development training	19	7 604	1 669	382	76	17.1	13.0
611430	Professional & management development training	19	7 604	1 669	382	76	17.1	13.0
6115	Technical & trade schools	62	19 049	7 668	1 834	379	11.1	6.2
61151	Technical & trade schools	62	19 049	7 668	1 834	379	11.1	6.2
611511	Cosmetology & barber schools	30	D	D	D	c	D	D
611512	Flight training	6	6 046	1 774	428	92	11.1	—
611513	Apprenticeship training	1	D	D	D	a	D	D
611519	Other trade & technical schools	25	6 191	2 800	669	118	12.8	12.9
6116	Other schools & instruction	232	40 150	10 988	2 452	1 313	42.3	11.6
61161	Fine arts schools	97	12 392	2 548	743	471	59.0	5.4
611610	Fine arts schools	97	12 392	2 548	743	471	59.0	5.4
6116101	Dance schools (including children's & professionals)	87	11 831	2 358	687	434	57.8	4.9
6116102	Art, drama, & music schools	10	561	190	56	37	85.2	14.8
61162	Sports & recreation instruction	83	14 345	4 218	731	520	50.5	19.5
611620	Sports & recreation instruction	83	14 345	4 218	731	520	50.5	19.5
61163	Language schools	4	1 096	445	97	45	12.0	10.1
611630	Language schools	4	1 096	445	97	45	12.0	10.1
61169	All other schools & instruction	48	12 317	3 777	881	277	18.5	8.9
611691	Exam preparation & tutoring	21	4 177	1 445	313	150	30.2	8.9
611692	Automobile driving schools	6	249	95	20	10	22.9	39.4
611699	All other miscellaneous schools & instruction	21	7 891	2 237	548	117	12.1	7.9
6117	Educational support services	35	10 143	3 695	910	118	43.1	1.4
61171	Educational support services	35	10 143	3 695	910	118	43.1	1.4
611710	Educational support services	35	10 143	3 695	910	118	43.1	1.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SOUTH CAROLINA									
61	Educational services	63	14 893	13 754	4 017	887	275	23.8	29.8
611	Educational services	63	14 893	13 754	4 017	887	275	23.8	29.8
6114	Business schools, & computer & management training ..	3	412	413	227	37	8	65.3	34.7
61143	Professional & management development training	3	412	413	227	37	8	65.3	34.7
611430	Professional & management development training ..	3	412	413	227	37	8	65.3	34.7
6115	Technical & trade schools	6	D	D	D	D	a	D	D
61151	Technical & trade schools	6	D	D	D	D	a	D	D
611513	Apprenticeship training	4	279	257	139	35	8	—	79.9
611519	Other trade & technical schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	48	13 019	12 119	3 405	745	241	20.5	27.1
61161	Fine arts schools	4	1 141	1 124	302	75	18	5.2	65.0
611610	Fine arts schools	4	1 141	1 124	302	75	18	5.2	65.0
6116101	Dance schools (including children's & professionals)	2	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	a	D	D
61162	Sports & recreation instruction	10	2 800	2 743	631	141	72	21.0	50.3
611620	Sports & recreation instruction	10	2 800	2 743	631	141	72	21.0	50.3
61163	Language schools	3	D	D	D	D	a	D	D
611630	Language schools	3	D	D	D	D	a	D	D
61169	All other schools & instruction	31	D	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	1 552	1 476	606	156	39	39.5	24.2
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	22	D	D	D	D	b	D	D
6117	Educational support services	6	D	D	D	D	a	D	D
61171	Educational support services	6	D	D	D	D	a	D	D
611710	Educational support services	6	D	D	D	D	a	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUGUSTA-AIKEN, GA-SC MSA								
61	Educational services	51	28 870	6 944	1 829	417	14.2	3.3
611	Educational services	51	28 870	6 944	1 829	417	14.2	3.3
6115	Technical & trade schools	11	D	D	D	c	D	D
61151	Technical & trade schools	11	D	D	D	c	D	D
611511	Cosmetology & barber schools	7	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	c	D	D
6116	Other schools & instruction	31	4 689	1 351	360	200	61.9	16.1
61161	Fine arts schools	14	1 584	469	117	74	35.2	-
611610	Fine arts schools	14	1 584	469	117	74	35.2	-
6116101	Dance schools (including children's & professionals')	12	D	D	D	b	D	D
61162	Sports & recreation instruction	10	1 677	464	120	76	59.9	40.1
611620	Sports & recreation instruction	10	1 677	464	120	76	59.9	40.1
61169	All other schools & instruction	7	1 428	418	123	50	93.7	5.9
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
CHARLESTON-NORTH CHARLESTON, SC MSA								
61	Educational services	58	9 859	3 455	695	274	25.0	6.9
611	Educational services	58	9 859	3 455	695	274	25.0	6.9
6115	Technical & trade schools	12	2 632	1 202	298	54	23.4	-
61151	Technical & trade schools	12	2 632	1 202	298	54	23.4	-
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	35	4 769	1 439	253	188	28.4	10.1
61161	Fine arts schools	9	1 086	309	99	71	30.9	10.4
611610	Fine arts schools	9	1 086	309	99	71	30.9	10.4
6116101	Dance schools (including children's & professionals')	9	1 086	309	99	71	30.9	10.4
61162	Sports & recreation instruction	13	2 018	502	23	25	41.6	3.5
611620	Sports & recreation instruction	13	2 018	502	23	25	41.6	3.5
61169	All other schools & instruction	12	D	D	D	b	D	D
CHARLOTTE-GASTONIA-ROCK HILL, NC-SC MSA								
61	Educational services	214	82 224	28 766	5 360	1 523	34.6	11.1
611	Educational services	214	82 224	28 766	5 360	1 523	34.6	11.1
6114	Business schools, & computer & management training	38	37 369	12 997	2 024	333	32.3	17.3
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
61142	Computer training	20	17 261	6 281	1 438	217	8.1	26.9
611420	Computer training	20	17 261	6 281	1 438	217	8.1	26.9
61143	Professional & management development training	14	D	D	D	b	D	D
611430	Professional & management development training	14	D	D	D	b	D	D
6115	Technical & trade schools	24	9 286	3 289	904	135	37.9	1.1
61151	Technical & trade schools	24	9 286	3 289	904	135	37.9	1.1
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611519	Other trade & technical schools	14	D	D	D	b	D	D
6116	Other schools & instruction	133	31 034	10 712	2 212	846	32.9	7.5
61161	Fine arts schools	47	6 345	1 710	433	192	45.8	13.9
611610	Fine arts schools	47	6 345	1 710	433	192	45.8	13.9
6116101	Dance schools (including children's & professionals')	39	D	D	D	c	D	D
61162	Sports & recreation instruction	40	6 835	1 792	289	180	33.7	6.3
611620	Sports & recreation instruction	40	6 835	1 792	289	180	33.7	6.3
61169	All other schools & instruction	43	D	D	D	e	D	D
611691	Exam preparation & tutoring	14	4 956	2 256	456	156	34.1	1.3
611692	Automobile driving schools	7	5 333	2 438	473	102	13.0	2.4
611699	All other miscellaneous schools & instruction	22	D	D	D	c	D	D
6117	Educational support services	19	4 535	1 768	220	209	59.2	5.0
61171	Educational support services	19	4 535	1 768	220	209	59.2	5.0
611710	Educational support services	19	4 535	1 768	220	209	59.2	5.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBIA, SC MSA								
61	Educational services	82	22 961	6 612	1 503	412	30.1	6.6
611	Educational services	82	22 961	6 612	1 503	412	30.1	6.6
6114	Business schools, & computer & management training	14	6 324	1 442	342	49	23.9	15.8
61143	Professional & management development training	7	4 265	671	156	23	9.9	13.2
611430	Professional & management development training	7	4 265	671	156	23	9.9	13.2
6115	Technical & trade schools	11	2 643	1 337	282	60	16.0	—
61151	Technical & trade schools	11	2 643	1 337	282	60	16.0	—
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	46	10 842	2 937	687	262	23.8	3.9
61161	Fine arts schools	25	2 642	659	194	124	43.6	9.4
611610	Fine arts schools	25	2 642	659	194	124	43.6	9.4
6116101	Dance schools (including children's & professionals')	21	2 395	613	181	119	41.3	6.9
61162	Sports & recreation instruction	10	1 547	590	136	71	41.6	11.1
611620	Sports & recreation instruction	10	1 547	590	136	71	41.6	11.1
61169	All other schools & instruction	10	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	b	D	D
6117	Educational support services	11	3 152	896	192	41	75.7	3.1
61171	Educational support services	11	3 152	896	192	41	75.7	3.1
611710	Educational support services	11	3 152	896	192	41	75.7	3.1
FLORENCE, SC MSA								
61	Educational services	10	1 569	593	136	54	14.1	12.2
611	Educational services	10	1 569	593	136	54	14.1	12.2
6115	Technical & trade schools	3	614	257	58	13	D	—
61151	Technical & trade schools	3	614	257	58	13	D	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	955	336	78	41	13.1	20.1
GREENVILLE—SPARTANBURG—ANDERSON, SC MSA								
61	Educational services	109	22 371	7 033	1 681	671	29.4	13.8
611	Educational services	109	22 371	7 033	1 681	671	29.4	13.8
6114	Business schools, & computer & management training	14	4 967	1 860	526	75	15.9	.5
61142	Computer training	9	4 283	1 662	488	66	3.2	.5
611420	Computer training	9	4 283	1 662	488	66	3.2	.5
6115	Technical & trade schools	18	4 886	1 439	373	87	9.1	13.9
61151	Technical & trade schools	18	4 886	1 439	373	87	9.1	13.9
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
6116	Other schools & instruction	69	11 453	3 325	691	488	39.2	20.7
61161	Fine arts schools	26	3 505	655	177	102	55.7	4.8
611610	Fine arts schools	26	3 505	655	177	102	55.7	4.8
6116101	Dance schools (including children's & professionals')	24	D	D	D	c	D	D
61162	Sports & recreation instruction	29	5 260	1 612	259	295	37.8	33.7
611620	Sports & recreation instruction	29	5 260	1 612	259	295	37.8	33.7
61169	All other schools & instruction	13	D	D	D	b	D	D
MYRTLE BEACH, SC MSA								
61	Educational services	20	6 656	2 324	564	137	8.4	.7
611	Educational services	20	6 656	2 324	564	137	8.4	.7
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	1	D	D	D	b	D	D
6116	Other schools & instruction	13	1 282	462	97	46	18.6	3.8
SUMTER, SC MSA								
61	Educational services	7	1 319	602	140	46	42.7	—
611	Educational services	7	1 319	602	140	46	42.7	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE SOUTH CAROLINA METROPOLITAN AREAS								
61	Educational services	59	13 034	3 564	847	266	51.0	9.8
611	Educational services	59	13 034	3 564	847	266	51.0	9.8
6115	Technical & trade schools	7	2 396	1 088	252	44	8.8	20.6
61151	Technical & trade schools	7	2 396	1 088	252	44	8.8	20.6
611511	Cosmetology & barber schools	4	757	444	94	22	8.2	—
6116	Other schools & instruction	41	7 530	1 554	376	169	79.8	7.1
61161	Fine arts schools	20	3 435	383	118	86	84.7	3.4
611610	Fine arts schools	20	3 435	383	118	86	84.7	3.4
6116101	Dance schools (including children's & professionals)	19	D	D	D	b	D	D
61162	Sports & recreation instruction	16	3 252	844	172	51	93.3	1.4
611620	Sports & recreation instruction	16	3 252	844	172	51	93.3	1.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AUGUSTA-AIKEN, GA-SC MSA									
61	Educational services	4	779	720	246	54	24	—	100.0
611	Educational services	4	779	720	246	54	24	—	100.0
6116	Other schools & instruction	3	D	D	D	D	b	D	D
CHARLESTON-NORTH CHARLESTON, SC MSA									
61	Educational services	12	1 993	1 917	596	110	39	12.7	77.0
611	Educational services	12	1 993	1 917	596	110	39	12.7	77.0
6116	Other schools & instruction	7	1 778	1 743	535	91	29	14.2	77.3
61161	Fine arts schools	2	D	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	D	a	D	D
CHARLOTTE-GASTONIA-ROCK HILL, NC-SC MSA									
61	Educational services	13	3 113	3 027	1 634	467	118	14.9	12.1
611	Educational services	13	3 113	3 027	1 634	467	118	14.9	12.1
6116	Other schools & instruction	11	D	D	D	D	c	D	D
61161	Fine arts schools	3	D	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	D	b	D	D
COLUMBIA, SC MSA									
61	Educational services	10	6 008	5 349	985	216	45	22.1	1.2
611	Educational services	10	6 008	5 349	985	216	45	22.1	1.2
6116	Other schools & instruction	8	D	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	b	D	D
FLORENCE, SC MSA									
61	Educational services	1	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
GREENVILLE-SPARTANBURG-ANDERSON, SC MSA									
61	Educational services	18	3 363	3 298	1 274	258	82	18.6	47.2
611	Educational services	18	3 363	3 298	1 274	258	82	18.6	47.2
6116	Other schools & instruction	15	D	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	D	b	D	D
MYRTLE BEACH, SC MSA									
61	Educational services	1	D	D	D	D	a	D	D
SUMTER, SC MSA									
61	Educational services	2	D	D	D	D	a	D	D
AREA OUTSIDE SOUTH CAROLINA METROPOLITAN AREAS									
61	Educational services	17	2 902	2 595	902	235	86	36.6	32.5
611	Educational services	17	2 902	2 595	902	235	86	36.6	32.5
6116	Other schools & instruction	14	D	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.
²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AIKEN COUNTY, SC								
61	Educational services	17	5 492	2 160	658	109	26.4	9.4
611	Educational services	17	5 492	2 160	658	109	26.4	9.4
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
ANDERSON COUNTY, SC								
61	Educational services	11	780	271	71	41	29.1	2.1
611	Educational services	11	780	271	71	41	29.1	2.1
BAMBERG COUNTY, SC								
61	Educational services	1	D	D	D	a	D	D
BARNWELL COUNTY, SC								
61	Educational services	1	D	D	D	a	D	D
BEAUFORT COUNTY, SC								
61	Educational services	12	4 323	1 245	299	73	36.5	9.0
611	Educational services	12	4 323	1 245	299	73	36.5	9.0
6116	Other schools & instruction	7	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	a	D	D
611620	Sports & recreation instruction	4	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BERKELEY COUNTY, SC								
61	Educational services	2	D	D	D	a	D	D
CHARLESTON COUNTY, SC								
61	Educational services	50	8 586	3 076	604	241	26.1	7.7
611	Educational services	50	8 586	3 076	604	241	26.1	7.7
6115	Technical & trade schools	11	D	D	D	b	D	D
61151	Technical & trade schools	11	D	D	D	b	D	D
6116	Other schools & instruction	29	D	D	D	c	D	D
61161	Fine arts schools	8	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
61162	Sports & recreation instruction	9	D	D	D	a	D	D
611620	Sports & recreation instruction	9	D	D	D	a	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
CHEROKEE COUNTY, SC								
61	Educational services	4	1 485	289	39	21	29.5	58.6
611	Educational services	4	1 485	289	39	21	29.5	58.6
6116	Other schools & instruction	3	D	D	D	a	D	D
COLLETON COUNTY, SC								
61	Educational services	3	430	142	31	11	D	—
611	Educational services	3	430	142	31	11	D	—
DARLINGTON COUNTY, SC								
61	Educational services	3	D	D	D	a	D	D
DILLON COUNTY, SC								
61	Educational services	1	D	D	D	a	D	D
DORCHESTER COUNTY, SC								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FLORENCE COUNTY, SC								
61	Educational services	10	1 569	593	136	54	14.1	12.2
611	Educational services	10	1 569	593	136	54	14.1	12.2
6115	Technical & trade schools	3	614	257	58	13	D	—
61151	Technical & trade schools	3	614	257	58	13	D	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	955	336	78	41	13.1	20.1
GEORGETOWN COUNTY, SC								
61	Educational services	7	3 528	504	110	39	89.7	—
611	Educational services	7	3 528	504	110	39	89.7	—
6116	Other schools & instruction	6	D	D	D	b	D	D
61161	Fine arts schools	4	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GREENVILLE COUNTY, SC								
61	Educational services	59	15 076	4 826	1 234	506	24.6	9.5
611	Educational services	59	15 076	4 826	1 234	506	24.6	9.5
6114	Business schools, & computer & management training	8	D	D	D	b	D	D
61142	Computer training	6	D	D	D	b	D	D
611420	Computer training	6	D	D	D	b	D	D
6115	Technical & trade schools	10	3 766	1 073	275	58	8.3	6.2
61151	Technical & trade schools	10	3 766	1 073	275	58	8.3	6.2
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	38	7 063	2 183	485	374	40.1	16.5
61161	Fine arts schools	15	2 258	397	102	52	68.9	7.5
611610	Fine arts schools	15	2 258	397	102	52	68.9	7.5
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
61162	Sports & recreation instruction	13	D	D	D	c	D	D
611620	Sports & recreation instruction	13	D	D	D	c	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
GREENWOOD COUNTY, SC								
61	Educational services	3	533	27	4	6	100.0	—
611	Educational services	3	533	27	4	6	100.0	—
HORRY COUNTY, SC								
61	Educational services	20	6 656	2 324	564	137	8.4	.7
611	Educational services	20	6 656	2 324	564	137	8.4	.7
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	1	D	D	D	b	D	D
6116	Other schools & instruction	13	1 282	462	97	46	18.6	3.8
KERSHAW COUNTY, SC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
LANCASTER COUNTY, SC								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
LEE COUNTY, SC								
61	Educational services	1	D	D	D	a	D	D
LEXINGTON COUNTY, SC								
61	Educational services	31	7 268	2 012	403	105	41.0	.2
611	Educational services	31	7 268	2 012	403	105	41.0	.2
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	745	228	54	40	53.8	1.7
6117	Educational support services	8	2 447	621	119	23	82.5	—
61171	Educational support services	8	2 447	621	119	23	82.5	—
611710	Educational support services	8	2 447	621	119	23	82.5	—
MCCORMICK COUNTY, SC								
61	Educational services	2	D	D	D	a	D	D
MARION COUNTY, SC								
61	Educational services	2	D	D	D	a	D	D
MARLBORO COUNTY, SC								
61	Educational services	1	D	D	D	a	D	D
NEWBERRY COUNTY, SC								
61	Educational services	5	1 385	485	128	30	9.7	14.8
611	Educational services	5	1 385	485	128	30	9.7	14.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OCONEE COUNTY, SC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ORANGEBURG COUNTY, SC								
61	Educational services	4	652	295	62	24	44.6	—
611	Educational services	4	652	295	62	24	44.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PICKENS COUNTY, SC								
61	Educational services	14	1 362	477	56	21	49.9	24.0
611	Educational services	14	1 362	477	56	21	49.9	24.0
6115	Technical & trade schools	3	335	124	28	7	—	81.8
61151	Technical & trade schools	3	335	124	28	7	—	81.8
6116	Other schools & instruction	11	1 027	353	28	14	66.2	5.2
RICHLAND COUNTY, SC								
61	Educational services	51	15 693	4 600	1 100	307	25.0	9.6
611	Educational services	51	15 693	4 600	1 100	307	25.0	9.6
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	35	10 097	2 709	633	222	21.6	4.0
61161	Fine arts schools	17	2 178	539	155	94	37.6	10.8
611610	Fine arts schools	17	2 178	539	155	94	37.6	10.8
6116101	Dance schools (including children's & professionals')	14	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	b	D	D
611620	Sports & recreation instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	b	D	D
SALUDA COUNTY, SC								
61	Educational services	2	D	D	D	a	D	D
SPARTANBURG COUNTY, SC								
61	Educational services	21	3 668	1 170	281	82	41.8	12.1
611	Educational services	21	3 668	1 170	281	82	41.8	12.1
6115	Technical & trade schools	5	785	242	70	22	17.2	21.7
61151	Technical & trade schools	5	785	242	70	22	17.2	21.7
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	1 582	460	120	44	38.4	17.4
SUMTER COUNTY, SC								
61	Educational services	7	1 319	602	140	46	42.7	—
611	Educational services	7	1 319	602	140	46	42.7	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
UNION COUNTY, SC								
61	Educational services	2	D	D	D	a	D	D
YORK COUNTY, SC								
61	Educational services	9	1 165	449	84	29	69.8	9.4
611	Educational services	9	1 165	449	84	29	69.8	9.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AIKEN, SC								
61	Educational services	6	2 953	1 411	445	29	10.8	.4
611	Educational services	6	2 953	1 411	445	29	10.8	.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
ANDERSON, SC								
61	Educational services	3	D	D	D	a	D	D
BAMBERG, SC								
61	Educational services	1	D	D	D	a	D	D
BARNWELL, SC								
61	Educational services	1	D	D	D	a	D	D
BEAUFORT, SC								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
BENNETTSVILLE, SC								
61	Educational services	1	D	D	D	a	D	D
BISHOPVILLE, SC								
61	Educational services	1	D	D	D	a	D	D
CAMDEN, SC								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CAYCE, SC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
CHARLESTON, SC *								
61	Educational services	17	2 881	988	209	89	34.7	5.8
611	Educational services	17	2 881	988	209	89	34.7	5.8
6116	Other schools & instruction	12	D	D	D	b	D	D
CHARLESTON, SC (CHARLESTON COUNTY PART) *								
61	Educational services	17	2 881	988	209	89	34.7	5.8
611	Educational services	17	2 881	988	209	89	34.7	5.8
6116	Other schools & instruction	12	D	D	D	b	D	D
CLEMSON, SC *								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
CLEMSON, SC (PICKENS COUNTY PART) *								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
COLUMBIA, SC *								
61	Educational services	30	11 088	3 015	713	137	27.2	11.7
611	Educational services	30	11 088	3 015	713	137	27.2	11.7
6116	Other schools & instruction	21	7 571	2 034	446	101	15.5	2.6
61161	Fine arts schools	7	811	293	81	31	15.5	3.2
611610	Fine arts schools	7	811	293	81	31	15.5	3.2
61169	All other schools & instruction	7	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBIA, SC (LEXINGTON COUNTY PART) *								
61	Educational services	3	867	138	31	9	D	—
611	Educational services	3	867	138	31	9	D	—
COLUMBIA, SC (RICHLAND COUNTY PART) *								
61	Educational services	27	10 221	2 877	682	128	22.7	12.7
611	Educational services	27	10 221	2 877	682	128	22.7	12.7
6116	Other schools & instruction	19	D	D	D	b	D	D
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
CONWAY, SC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
DARLINGTON, SC								
61	Educational services	2	D	D	D	a	D	D
EASLEY, SC								
61	Educational services	7	721	202	48	18	23.6	38.0
611	Educational services	7	721	202	48	18	23.6	38.0
6115	Technical & trade schools	3	335	124	28	7	—	81.8
61151	Technical & trade schools	3	335	124	28	7	—	81.8
FLORENCE, SC								
61	Educational services	6	861	323	69	15	11.3	22.3
611	Educational services	6	861	323	69	15	11.3	22.3
6115	Technical & trade schools	3	614	257	58	13	D	—
61151	Technical & trade schools	3	614	257	58	13	D	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
FOREST ACRES, SC								
61	Educational services	4	736	230	61	35	50.0	—
611	Educational services	4	736	230	61	35	50.0	—
GAFFNEY, SC								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
GEORGETOWN, SC								
61	Educational services	2	D	D	D	a	D	D
GOOSE CREEK, SC *								
61	Educational services	1	D	D	D	a	D	D
GOOSE CREEK, SC (BERKELEY COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
GREENVILLE, SC								
61	Educational services	23	9 353	3 425	928	206	15.7	—
611	Educational services	23	9 353	3 425	928	206	15.7	—
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6115	Technical & trade schools	5	2 180	606	159	33	12.7	—
61151	Technical & trade schools	5	2 180	606	159	33	12.7	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	c	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GREENWOOD, SC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GREER, SC *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GREER, SC (GREENVILLE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
HARTSVILLE, SC								
61	Educational services	1	D	D	D	a	D	D
HILTON HEAD ISLAND, SC								
61	Educational services	8	3 811	1 085	261	51	38.3	—
611	Educational services	8	3 811	1 085	261	51	38.3	—
6116	Other schools & instruction	3	D	D	D	a	D	D
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
HOLLYWOOD, SC								
61	Educational services	1	D	D	D	a	D	D
IRMO, SC *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
IRMO, SC (RICHLAND COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LANCASTER, SC								
61	Educational services	1	D	D	D	a	D	D
LEXINGTON, SC								
61	Educational services	5	623	252	46	20	97.9	2.1
611	Educational services	5	623	252	46	20	97.9	2.1
LORIS, SC								
61	Educational services	1	D	D	D	a	D	D
MARION, SC								
61	Educational services	1	D	D	D	a	D	D
MAULDIN, SC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MONCK'S CORNER, SC								
61	Educational services	1	D	D	D	a	D	D
MOUNT PLEASANT, SC								
61	Educational services	8	1 427	349	21	33	14.5	11.4
611	Educational services	8	1 427	349	21	33	14.5	11.4
6116	Other schools & instruction	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MULLINS, SC								
61	Educational services	1	D	D	D	a	D	D
MYRTLE BEACH, SC								
61	Educational services	7	744	275	69	26	37.8	—
611	Educational services	7	744	275	69	26	37.8	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
NEWBERRY, SC								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
NORTH AUGUSTA, SC *								
61	Educational services	5	889	291	79	45	22.4	56.4
611	Educational services	5	889	291	79	45	22.4	56.4
6116	Other schools & instruction	4	D	D	D	b	D	D
NORTH AUGUSTA, SC (AIKEN COUNTY PART) *								
61	Educational services	5	889	291	79	45	22.4	56.4
611	Educational services	5	889	291	79	45	22.4	56.4
6116	Other schools & instruction	4	D	D	D	b	D	D
NORTH CHARLESTON, SC *								
61	Educational services	14	3 090	1 406	332	62	8.4	4.0
611	Educational services	14	3 090	1 406	332	62	8.4	4.0
6115	Technical & trade schools	7	2 142	1 076	273	39	7.7	—
61151	Technical & trade schools	7	2 142	1 076	273	39	7.7	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
NORTH CHARLESTON, SC (CHARLESTON COUNTY PART) *								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
NORTH CHARLESTON, SC (DORCHESTER COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NORTH MYRTLE BEACH, SC								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
ORANGEBURG, SC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PENDLETON, SC								
61	Educational services	2	D	D	D	a	D	D
ROCK HILL, SC								
61	Educational services	6	895	330	48	17	60.7	12.2
611	Educational services	6	895	330	48	17	60.7	12.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SIMPSONVILLE, SC								
61	Educational services	3	342	123	28	7	D	—
611	Educational services	3	342	123	28	7	D	—
SPARTANBURG, SC								
61	Educational services	7	1 473	494	128	38	11.3	10.6
611	Educational services	7	1 473	494	128	38	11.3	10.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
SUMMERVILLE, SC *								
61	Educational services	3	293	56	10	7	D	—
611	Educational services	3	293	56	10	7	D	—
SUMMERVILLE, SC (DORCHESTER COUNTY PART) *								
61	Educational services	3	293	56	10	7	D	—
611	Educational services	3	293	56	10	7	D	—
SUMTER, SC								
61	Educational services	7	1 319	602	140	46	42.7	—
611	Educational services	7	1 319	602	140	46	42.7	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
SURFSIDE BEACH, SC								
61	Educational services	1	D	D	D	a	D	D
UNION, SC								
61	Educational services	1	D	D	D	a	D	D
WALTERBORO, SC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WEST COLUMBIA, SC								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
YORK, SC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF AIKEN COUNTY, SC								
61	Educational services	6	1 650	458	134	35	56.7	—
611	Educational services	6	1 650	458	134	35	56.7	—
6116	Other schools & instruction	4	D	D	D	b	D	D
BALANCE OF ANDERSON COUNTY, SC								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
BALANCE OF BEAUFORT COUNTY, SC								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CHARLESTON COUNTY, SC								
61	Educational services	12	1 972	614	113	68	37.3	11.5
611	Educational services	12	1 972	614	113	68	37.3	11.5
6115	Technical & trade schools	3	311	58	10	6	D	—
61151	Technical & trade schools	3	311	58	10	6	D	—
6116	Other schools & instruction	8	D	D	D	b	D	D
BALANCE OF CHEROKEE COUNTY, SC								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF COLLETON COUNTY, SC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DILLON COUNTY, SC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DORCHESTER COUNTY, SC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF FLORENCE COUNTY, SC								
61	Educational services	4	708	270	67	39	17.7	—
611	Educational services	4	708	270	67	39	17.7	—
6116	Other schools & instruction	4	708	270	67	39	17.7	—
BALANCE OF GEORGETOWN COUNTY, SC								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	a	D	D
BALANCE OF GREENVILLE COUNTY, SC								
61	Educational services	30	D	D	D	e	D	D
611	Educational services	30	D	D	D	e	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	22	D	D	D	e	D	D
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	c	D	D
611620	Sports & recreation instruction	8	D	D	D	c	D	D
BALANCE OF GREENWOOD COUNTY, SC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HORRY COUNTY, SC								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
BALANCE OF KERSHAW COUNTY, SC								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF LANCASTER COUNTY, SC								
61	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LEXINGTON COUNTY, SC								
61	Educational services	19	D	D	D	b	D	D
611	Educational services	19	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
BALANCE OF MCCORMICK COUNTY, SC								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF NEWBERRY COUNTY, SC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF OCONEE COUNTY, SC								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF ORANGEBURG COUNTY, SC								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF PICKENS COUNTY, SC								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF RICHLAND COUNTY, SC								
61	Educational services	19	D	D	D	c	D	D
611	Educational services	19	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
BALANCE OF SALUDA COUNTY, SC								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF SPARTANBURG COUNTY, SC								
61	Educational services	14	2 195	676	153	44	62.3	13.2
611	Educational services	14	2 195	676	153	44	62.3	13.2
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
BALANCE OF UNION COUNTY, SC								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF YORK COUNTY, SC								
61	Educational services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

SOUTH CAROLINA

Andrews is in Georgetown and Williamsburg Counties.

Batesburg-Leesville is in Lexington and Saluda Counties; resulted from the merger of Batesburg (reported in the 1992 Economic Census) and Leesville (not populous enough for separate tabulation in the 1992 Economic Census) in January 1993.

Charleston is in Berkeley and Charleston Counties.

Clemson is in Anderson and Pickens Counties.

Columbia is in Lexington and Richland Counties.

Fountain Inn is in Greenville and Laurens Counties.

Goose Creek is in Berkeley and Charleston Counties.

Greer is in Greenville and Spartanburg Counties.

Honea Path is in Abbeville and Anderson Counties.

Irmo is in Lexington and Richland Counties.

North Augusta is in Aiken and Edgefield Counties.

North Charleston is in Berkeley, Charleston, and Dorchester Counties.

Summerville is in Berkeley, Charleston, and Dorchester Counties.

Appendix E. Metropolitan Areas

SOUTH CAROLINA

Augusta—Aiken, GA—SC MSA

Columbia County, GA
McDuffie County, GA
Richmond County, GA
Aiken County, SC
Edgefield County, SC

Charleston—North Charleston, SC MSA

Berkeley County, SC
Charleston County, SC
Dorchester County, SC

Charlotte—Gastonia—Rock Hill, NC—SC MSA

Cabarrus County, NC
Gaston County, NC
Lincoln County, NC
Mecklenburg County, NC
Rowan County, NC

Charlotte—Gastonia—Rock Hill, NC—SC MSA—Con.

Union County, NC
York County, SC

Columbia, SC MSA

Lexington County, SC
Richland County, SC

Florence, SC MSA

Florence County, SC

Greenville—Spartanburg—Anderson, SC MSA

Anderson County, SC
Cherokee County, SC
Greenville County, SC
Pickens County, SC
Spartanburg County, SC

Myrtle Beach, SC MSA

Horry County, SC

Sumter, SC MSA

Sumter County, SC

South Dakota

1997

Issued August 1999

EC97S61A-SD

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

South Dakota

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SOUTH DAKOTA								
61	Educational services	46	6 374	1 957	443	225	31.8	11.1
611	Educational services	46	6 374	1 957	443	225	31.8	11.1
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
61143	Professional & management development training	3	D	D	D	a	D	D
611430	Professional & management development training	3	D	D	D	a	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611512	Flight training	1	D	D	D	a	D	D
611519	Other trade & technical schools	1	D	D	D	a	D	D
6116	Other schools & instruction	30	2 712	637	124	128	54.9	4.0
61161	Fine arts schools	11	816	199	53	70	36.6	—
611610	Fine arts schools	11	816	199	53	70	36.6	—
6116101	Dance schools (including children's & professionals')	8	558	111	33	35	18.8	—
6116102	Art, drama, & music schools	3	258	88	20	35	D	—
61162	Sports & recreation instruction	11	889	228	35	43	30.8	11.6
611620	Sports & recreation instruction	11	889	228	35	43	30.8	11.6
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	a	D	D
611691	Exam preparation & tutoring	1	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	a	D	D
6117	Educational support services	2	D	D	D	a	D	D
61171	Educational support services	2	D	D	D	a	D	D
611710	Educational support services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SOUTH DAKOTA									
61	Educational services	11	6 190	5 990	3 353	787	165	9.1	8.1
611	Educational services	11	6 190	5 990	3 353	787	165	9.1	8.1
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
611513	Apprenticeship training	1	D	D	D	D	a	D	D
6116	Other schools & instruction	8	5 763	5 604	3 207	752	160	8.4	3.7
61161	Fine arts schools	1	D	D	D	D	a	D	D
611610	Fine arts schools	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	1	D	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	D	c	D	D
611691	Exam preparation & tutoring	2	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	5	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	a	D	D
61171	Educational support services	2	D	D	D	D	a	D	D
611710	Educational support services	2	D	D	D	D	a	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RAPID CITY, SD MSA								
61	Educational services	10	1 435	482	118	44	35.0	5.6
611	Educational services	10	1 435	482	118	44	35.0	5.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
SIOUX FALLS, SD MSA								
61	Educational services	19	3 274	852	161	85	37.8	-
611	Educational services	19	3 274	852	161	85	37.8	-
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	1 404	356	64	58	73.0	-
AREA OUTSIDE SOUTH DAKOTA METROPOLITAN AREAS								
61	Educational services	17	1 665	623	164	96	17.3	37.6
611	Educational services	17	1 665	623	164	96	17.3	37.6
6116	Other schools & instruction	12	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
RAPID CITY, SD MSA									
61	Educational services	1	D	D	D	D	a	D	D
SIOUX FALLS, SD MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
AREA OUTSIDE SOUTH DAKOTA METROPOLITAN AREAS									
61	Educational services	8	D	D	D	D	c	D	D
611	Educational services	8	D	D	D	D	c	D	D
6116	Other schools & instruction	5	D	D	D	D	c	D	D
61169	All other schools & instruction	5	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROOKINGS COUNTY, SD								
61	Educational services	2	D	D	D	a	D	D
BROWN COUNTY, SD								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
CLAY COUNTY, SD								
61	Educational services	2	D	D	D	a	D	D
DAVISON COUNTY, SD								
61	Educational services	2	D	D	D	a	D	D
HAMLIN COUNTY, SD								
61	Educational services	1	D	D	D	a	D	D
HUGHES COUNTY, SD								
61	Educational services	1	D	D	D	a	D	D
LINCOLN COUNTY, SD								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MINNEHAHA COUNTY, SD								
61	Educational services	17	D	D	D	b	D	D
611	Educational services	17	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
PENNINGTON COUNTY, SD								
61	Educational services	10	1 435	482	118	44	35.0	5.6
611	Educational services	10	1 435	482	118	44	35.0	5.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
UNION COUNTY, SD								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
YANKTON COUNTY, SD								
61	Educational services	4	152	35	13	20	32.9	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABERDEEN, SD								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BROOKINGS, SD								
61	Educational services	2	D	D	D	a	D	D
MITCHELL, SD								
61	Educational services	2	D	D	D	a	D	D
PIERRE, SD								
61	Educational services	1	D	D	D	a	D	D
RAPID CITY, SD								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
SIOUX FALLS, SD *								
61	Educational services	17	D	D	D	b	D	D
611	Educational services	17	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
SIOUX FALLS, SD (MINNEHAHA COUNTY PART) *								
61	Educational services	17	D	D	D	b	D	D
611	Educational services	17	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
VERMILLION, SD								
61	Educational services	2	D	D	D	a	D	D
YANKTON, SD								
61	Educational services	4	152	35	13	20	32.9	-
BALANCE OF HAMLIN COUNTY, SD								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, SD								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF PENNINGTON COUNTY, SD								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF UNION COUNTY, SD								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

SOUTH DAKOTA

Sioux Falls is in Lincoln and Minnehaha Counties.

Appendix E. Metropolitan Areas

SOUTH DAKOTA

Rapid City, SD MSA

Pennington County, SD

Sioux Falls, SD MSA

Lincoln County, SD

Minnehaha County, SD

Tennessee

1997

Issued August 1999

EC97S61A-TN

1997 Economic Census

Educational Services

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Tennessee 1997

Issued August 1999

EC97S61A-TN

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econgguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TENNESSEE								
61	Educational services	503	145 930	54 785	12 488	3 079	29.3	11.3
611	Educational services	503	145 930	54 785	12 488	3 079	29.3	11.3
6114	Business schools, & computer & management training	80	39 482	15 170	3 495	593	24.2	8.4
61141	Business & secretarial schools	6	4 204	1 625	369	68	1.5	20.2
611410	Business & secretarial schools	6	4 204	1 625	369	68	1.5	20.2
61142	Computer training	42	26 540	10 744	2 339	408	23.3	2.8
611420	Computer training	42	26 540	10 744	2 339	408	23.3	2.8
61143	Professional & management development training	32	8 738	2 801	787	117	38.0	19.9
611430	Professional & management development training	32	8 738	2 801	787	117	38.0	19.9
6115	Technical & trade schools	97	40 806	16 680	3 849	780	28.7	4.2
61151	Technical & trade schools	97	40 806	16 680	3 849	780	28.7	4.2
611511	Cosmetology & barber schools	40	8 980	2 690	650	199	26.3	1.9
611512	Flight training	14	5 068	1 788	416	101	54.6	3.3
611513	Apprenticeship training	5	307	85	24	15	15.0	49.8
611519	Other trade & technical schools	38	26 451	12 117	2 759	465	24.7	4.7
6116	Other schools & instruction	284	53 515	18 659	4 298	1 520	35.7	15.4
61161	Fine arts schools	105	14 460	4 592	1 133	463	37.1	10.4
611610	Fine arts schools	105	14 460	4 592	1 133	463	37.1	10.4
6116101	Dance schools (including children's & professionals)	84	12 247	4 106	1 020	404	32.0	10.6
6116102	Art, drama, & music schools	21	2 213	486	113	59	65.2	9.7
61162	Sports & recreation instruction	86	12 405	3 707	774	347	58.5	6.1
611620	Sports & recreation instruction	86	12 405	3 707	774	347	58.5	6.1
61163	Language schools	7	1 578	739	240	45	2.0	51.0
611630	Language schools	7	1 578	739	240	45	2.0	51.0
61169	All other schools & instruction	86	25 072	9 621	2 151	665	25.8	20.6
611691	Exam preparation & tutoring	33	7 157	2 649	557	246	26.1	16.1
611692	Automobile driving schools	6	850	319	53	20	100.0	—
611699	All other miscellaneous schools & instruction	47	17 065	6 653	1 541	399	22.0	23.5
6117	Educational support services	42	12 127	4 276	846	186	19.5	27.0
61171	Educational support services	42	12 127	4 276	846	186	19.5	27.0
611710	Educational support services	42	12 127	4 276	846	186	19.5	27.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
TENNESSEE									
61	Educational services	100	27 127	25 681	9 671	2 537	598	32.4	22.3
611	Educational services	100	27 127	25 681	9 671	2 537	598	32.4	22.3
6114	Business schools, & computer & management training ..	5	855	732	294	75	12	46.9	53.1
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
61143	Professional & management development training	4	D	D	D	D	a	D	D
611430	Professional & management development training ..	4	D	D	D	D	a	D	D
6115	Technical & trade schools	24	D	D	D	D	c	D	D
61151	Technical & trade schools	24	D	D	D	D	c	D	D
611511	Cosmetology & barber schools	1	D	D	D	D	a	D	D
611512	Flight training	2	D	D	D	D	a	D	D
611513	Apprenticeship training	18	D	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	D	b	D	D
6116	Other schools & instruction	63	17 607	16 745	6 579	1 755	401	26.6	17.6
61161	Fine arts schools	15	6 381	6 328	1 809	594	88	31.6	15.3
611610	Fine arts schools	15	6 381	6 328	1 809	594	88	31.6	15.3
6116101	Dance schools (including children's & professionals)	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	14	D	D	D	D	b	D	D
61162	Sports & recreation instruction	10	1 144	1 138	373	86	42	74.0	8.2
611620	Sports & recreation instruction	10	1 144	1 138	373	86	42	74.0	8.2
61169	All other schools & instruction	38	10 082	9 279	4 397	1 075	271	18.1	20.1
611691	Exam preparation & tutoring	5	421	453	254	61	25	12.8	33.5
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	32	D	D	D	D	c	D	D
6117	Educational support services	8	D	D	D	D	b	D	D
61171	Educational support services	8	D	D	D	D	b	D	D
611710	Educational support services	8	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHATTANOOGA, TN-GA MSA								
61	Educational services	47	10 694	3 742	967	278	56.9	5.3
611	Educational services	47	10 694	3 742	967	278	56.9	5.3
6115	Technical & trade schools	8	2 501	795	165	51	92.9	—
61151	Technical & trade schools	8	2 501	795	165	51	92.9	—
611511	Cosmetology & barber schools	4	425	179	49	16	58.1	—
6116	Other schools & instruction	26	5 587	1 835	437	161	56.9	10.1
61161	Fine arts schools	7	1 270	410	109	36	9.1	19.4
611610	Fine arts schools	7	1 270	410	109	36	9.1	19.4
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	9	1 951	470	80	43	59.0	6.6
611620	Sports & recreation instruction	9	1 951	470	80	43	59.0	6.6
61169	All other schools & instruction	9	D	D	D	b	D	D
CLARKSVILLE-HOPKINSVILLE, TN-KY MSA								
61	Educational services	17	4 838	2 109	483	174	21.1	1.5
611	Educational services	17	4 838	2 109	483	174	21.1	1.5
6115	Technical & trade schools	5	1 688	766	184	55	17.7	.6
61151	Technical & trade schools	5	1 688	766	184	55	17.7	.6
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
JACKSON, TN MSA								
61	Educational services	11	3 364	1 106	241	78	28.0	6.6
611	Educational services	11	3 364	1 106	241	78	28.0	6.6
6115	Technical & trade schools	5	1 081	230	25	10	63.2	4.4
61151	Technical & trade schools	5	1 081	230	25	10	63.2	4.4
JOHNSON CITY-KINGSPORT-BRISTOL, TN-VA MSA								
61	Educational services	35	5 355	1 616	377	145	39.6	16.5
611	Educational services	35	5 355	1 616	377	145	39.6	16.5
6115	Technical & trade schools	8	1 697	336	90	28	73.3	26.7
61151	Technical & trade schools	8	1 697	336	90	28	73.3	26.7
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	21	1 847	488	128	91	46.6	15.3
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
KNOXVILLE, TN MSA								
61	Educational services	70	17 079	6 247	1 506	337	36.5	7.4
611	Educational services	70	17 079	6 247	1 506	337	36.5	7.4
6114	Business schools, & computer & management training	10	6 890	2 599	704	93	30.3	9.2
61142	Computer training	4	4 322	1 822	392	55	16.6	—
611420	Computer training	4	4 322	1 822	392	55	16.6	—
6115	Technical & trade schools	8	1 816	570	130	35	30.1	—
61151	Technical & trade schools	8	1 816	570	130	35	30.1	—
611511	Cosmetology & barber schools	4	1 269	501	113	28	—	—
6116	Other schools & instruction	45	7 560	2 688	605	190	39.6	5.6
61161	Fine arts schools	14	2 155	778	202	66	32.3	3.3
611610	Fine arts schools	14	2 155	778	202	66	32.3	3.3
6116101	Dance schools (including children's & professionals)	14	2 155	778	202	66	32.3	3.3
61162	Sports & recreation instruction	13	D	D	D	b	D	D
611620	Sports & recreation instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	17	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MEMPHIS, TN—AR—MS MSA								
61	Educational services	101	34 011	11 136	2 680	666	27.1	11.4
611	Educational services	101	34 011	11 136	2 680	666	27.1	11.4
6114	Business schools, & computer & management training	15	8 537	3 066	767	118	19.8	11.8
61142	Computer training	7	7 006	2 610	666	91	15.1	8.1
611420	Computer training	7	7 006	2 610	666	91	15.1	8.1
6115	Technical & trade schools	24	12 005	3 606	897	196	20.1	1.6
61151	Technical & trade schools	24	12 005	3 606	897	196	20.1	1.6
611511	Cosmetology & barber schools	7	2 239	688	156	45	2.1	—
611512	Flight training	3	D	D	D	b	D	D
611519	Other trade & technical schools	12	6 649	2 198	553	116	14.5	2.6
6116	Other schools & instruction	55	11 266	3 282	721	287	40.2	23.3
61161	Fine arts schools	13	1 958	488	101	34	79.4	3.7
611610	Fine arts schools	13	1 958	488	101	34	79.4	3.7
6116101	Dance schools (including children's & professionals')	10	1 534	417	90	29	73.7	4.8
61162	Sports & recreation instruction	27	4 563	1 325	308	125	55.3	7.4
611620	Sports & recreation instruction	27	4 563	1 325	308	125	55.3	7.4
61169	All other schools & instruction	14	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	c	D	D
NASHVILLE, TN MSA								
61	Educational services	179	67 436	28 235	6 049	1 298	20.0	13.7
611	Educational services	179	67 436	28 235	6 049	1 298	20.0	13.7
6114	Business schools, & computer & management training	33	15 993	6 422	1 213	227	27.7	8.7
61142	Computer training	18	11 358	4 751	848	184	33.3	.9
611420	Computer training	18	11 358	4 751	848	184	33.3	.9
61143	Professional & management development training	13	D	D	D	b	D	D
611430	Professional & management development training	13	D	D	D	b	D	D
6115	Technical & trade schools	31	19 705	10 140	2 273	383	17.1	4.6
61151	Technical & trade schools	31	19 705	10 140	2 273	383	17.1	4.6
611511	Cosmetology & barber schools	12	2 646	746	174	57	43.8	—
611519	Other trade & technical schools	13	15 569	8 767	1 972	297	13.0	4.9
6116	Other schools & instruction	99	23 221	9 104	2 114	604	21.4	17.3
61161	Fine arts schools	39	6 450	2 251	541	195	23.4	13.6
611610	Fine arts schools	39	6 450	2 251	541	195	23.4	13.6
6116101	Dance schools (including children's & professionals')	29	5 208	1 952	477	167	15.8	16.4
6116102	Art, drama, & music schools	10	1 242	299	64	28	55.2	1.9
61162	Sports & recreation instruction	20	2 816	1 068	257	93	40.9	7.0
611620	Sports & recreation instruction	20	2 816	1 068	257	93	40.9	7.0
61169	All other schools & instruction	37	D	D	D	e	D	D
611691	Exam preparation & tutoring	14	3 484	1 237	226	87	13.8	24.1
611699	All other miscellaneous schools & instruction	21	D	D	D	c	D	D
6117	Educational support services	16	8 517	2 569	449	84	8.3	34.2
61171	Educational support services	16	8 517	2 569	449	84	8.3	34.2
611710	Educational support services	16	8 517	2 569	449	84	8.3	34.2
AREA OUTSIDE TENNESSEE METROPOLITAN AREAS								
61	Educational services	61	D	D	D	c	D	D
611	Educational services	61	D	D	D	c	D	D
6115	Technical & trade schools	15	2 792	794	201	59	51.3	5.3
61151	Technical & trade schools	15	2 792	794	201	59	51.3	5.3
611511	Cosmetology & barber schools	10	1 560	501	121	44	15.4	9.1
6116	Other schools & instruction	32	D	D	D	b	D	D
61161	Fine arts schools	15	1 181	268	68	39	85.6	—
611610	Fine arts schools	15	1 181	268	68	39	85.6	—
6116101	Dance schools (including children's & professionals')	11	847	231	60	23	79.9	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHATTANOOGA, TN-GA MSA									
61	Educational services	12	10 169	9 862	4 847	1 205	253	14.0	.5
611	Educational services	12	10 169	9 862	4 847	1 205	253	14.0	.5
6115	Technical & trade schools	4	D	D	D	D	c	D	D
61151	Technical & trade schools	4	D	D	D	D	c	D	D
611519	Other trade & technical schools	1	D	D	D	D	c	D	D
6116	Other schools & instruction	6	2 012	1 701	1 039	255	52	23.5	2.7
61169	All other schools & instruction	4	D	D	D	D	b	D	D
JACKSON, TN MSA									
61	Educational services	1	D	D	D	D	a	D	D
611	Educational services	1	D	D	D	D	a	D	D
JOHNSON CITY-KINGSPORT-BRISTOL, TN-VA MSA									
61	Educational services	6	393	397	194	41	16	67.9	17.6
611	Educational services	6	393	397	194	41	16	67.9	17.6
KNOXVILLE, TN MSA									
61	Educational services	15	3 235	3 122	1 139	315	85	28.8	17.7
611	Educational services	15	3 235	3 122	1 139	315	85	28.8	17.7
6115	Technical & trade schools	3	D	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	D	b	D	D
6116	Other schools & instruction	11	2 239	2 246	742	185	55	5.9	16.8
61161	Fine arts schools	5	D	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
MEMPHIS, TN-AR-MS MSA									
61	Educational services	25	6 738	6 640	1 870	448	119	34.9	50.2
611	Educational services	25	6 738	6 640	1 870	448	119	34.9	50.2
6115	Technical & trade schools	11	2 977	2 835	767	181	54	19.7	61.5
61151	Technical & trade schools	11	2 977	2 835	767	181	54	19.7	61.5
6116	Other schools & instruction	10	3 251	3 298	951	235	62	44.5	41.9
61161	Fine arts schools	2	D	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
NASHVILLE, TN MSA									
61	Educational services	34	8 473	8 056	2 556	767	132	31.0	15.5
611	Educational services	34	8 473	8 056	2 556	767	132	31.0	15.5
6115	Technical & trade schools	6	D	D	D	D	a	D	D
61151	Technical & trade schools	6	D	D	D	D	a	D	D
6116	Other schools & instruction	24	5 907	5 774	1 778	581	91	41.2	8.9
61161	Fine arts schools	5	3 291	3 300	850	363	27	45.9	-
611610	Fine arts schools	5	3 291	3 300	850	363	27	45.9	-
6116102	Art, drama, & music schools	5	3 291	3 300	850	363	27	45.9	-
61169	All other schools & instruction	14	1 840	1 690	650	148	33	14.5	26.7
AREA OUTSIDE TENNESSEE METROPOLITAN AREAS									
61	Educational services	11	D	D	D	D	c	D	D
611	Educational services	11	D	D	D	D	c	D	D
6116	Other schools & instruction	9	D	D	D	D	c	D	D
61169	All other schools & instruction	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANDERSON COUNTY, TN								
61	Educational services	10	1 603	407	103	32	82.0	2.1
611	Educational services	10	1 603	407	103	32	82.0	2.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BENTON COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BLOUNT COUNTY, TN								
61	Educational services	8	1 679	821	299	36	21.4	38.6
611	Educational services	8	1 679	821	299	36	21.4	38.6
BRADLEY COUNTY, TN								
61	Educational services	5	470	135	43	15	57.0	8.5
611	Educational services	5	470	135	43	15	57.0	8.5
CAMPBELL COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
CANNON COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
CARROLL COUNTY, TN								
61	Educational services	2	D	D	D	a	D	D
CARTER COUNTY, TN								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
CHEATHAM COUNTY, TN								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
CLAIBORNE COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
COFFEE COUNTY, TN								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
CROCKETT COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
DAVIDSON COUNTY, TN								
61	Educational services	104	46 805	20 591	4 419	902	13.8	12.3
611	Educational services	104	46 805	20 591	4 419	902	13.8	12.3
6114	Business schools, & computer & management training	22	D	D	D	c	D	D
61142	Computer training	11	8 271	3 477	545	131	14.4	1.2
611420	Computer training	11	8 271	3 477	545	131	14.4	1.2
6115	Technical & trade schools	20	16 406	8 502	2 062	330	11.4	5.5
61151	Technical & trade schools	20	16 406	8 502	2 062	330	11.4	5.5
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
611519	Other trade & technical schools	9	D	D	D	e	D	D
6116	Other schools & instruction	50	13 102	5 695	1 294	345	18.6	4.6
61161	Fine arts schools	21	4 584	1 846	439	114	20.4	4.3
611610	Fine arts schools	21	4 584	1 846	439	114	20.4	4.3
6116101	Dance schools (including children's & professionals)	15	3 789	1 578	383	97	17.8	5.1
61169	All other schools & instruction	19	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	1 914	719	132	51	11.4	—
611699	All other miscellaneous schools & instruction	13	D	D	D	c	D	D
6117	Educational support services	12	D	D	D	b	D	D
61171	Educational support services	12	D	D	D	b	D	D
611710	Educational support services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DICKSON COUNTY, TN								
61	Educational services	5	1 461	307	77	26	—	9.8
611	Educational services	5	1 461	307	77	26	—	9.8
6116	Other schools & instruction	5	1 461	307	77	26	—	9.8
61169	All other schools & instruction	1	D	D	D	a	D	D
DYER COUNTY, TN								
61	Educational services	2	D	D	D	a	D	D
FAYETTE COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
FRANKLIN COUNTY, TN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
GIBSON COUNTY, TN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GREENE COUNTY, TN								
61	Educational services	4	363	72	18	11	97.8	—
611	Educational services	4	363	72	18	11	97.8	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GRUNDY COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
HAMBLEN COUNTY, TN								
61	Educational services	4	239	91	22	12	13.8	31.4
611	Educational services	4	239	91	22	12	13.8	31.4
HAMILTON COUNTY, TN								
61	Educational services	45	D	D	D	e	D	D
611	Educational services	45	D	D	D	e	D	D
6115	Technical & trade schools	8	2 501	795	165	51	92.9	—
61151	Technical & trade schools	8	2 501	795	165	51	92.9	—
611511	Cosmetology & barber schools	4	425	179	49	16	58.1	—
6116	Other schools & instruction	24	D	D	D	c	D	D
61161	Fine arts schools	7	1 270	410	109	36	9.1	19.4
611610	Fine arts schools	7	1 270	410	109	36	9.1	19.4
6116101	Dance schools (including children's & professionals')	5	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	b	D	D
611620	Sports & recreation instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	b	D	D
HAWKINS COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
HENDERSON COUNTY, TN								
61	Educational services	2	D	D	D	a	D	D
HENRY COUNTY, TN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSON COUNTY, TN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
KNOX COUNTY, TN								
61	Educational services	43	11 854	4 350	979	243	28.8	4.9
611	Educational services	43	11 854	4 350	979	243	28.8	4.9
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	27	5 749	2 209	527	153	27.2	6.6
61161	Fine arts schools	9	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61169	All other schools & instruction	11	3 028	1 165	277	76	22.5	.2
LEWIS COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
LINCOLN COUNTY, TN								
61	Educational services	3	180	22	5	13	D	-
LOUDON COUNTY, TN								
61	Educational services	3	353	99	22	3	D	-
611	Educational services	3	353	99	22	3	D	-
MCMINN COUNTY, TN								
61	Educational services	2	D	D	D	a	D	D
MADISON COUNTY, TN								
61	Educational services	11	3 364	1 106	241	78	28.0	6.6
611	Educational services	11	3 364	1 106	241	78	28.0	6.6
6115	Technical & trade schools	5	1 081	230	25	10	63.2	4.4
61151	Technical & trade schools	5	1 081	230	25	10	63.2	4.4
MAURY COUNTY, TN								
61	Educational services	3	215	53	22	10	49.3	50.7
MEIGS COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
MONROE COUNTY, TN								
61	Educational services	2	D	D	D	a	D	D
MONTGOMERY COUNTY, TN								
61	Educational services	12	D	D	D	c	D	D
611	Educational services	12	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
MOORE COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
POLK COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PUTNAM COUNTY, TN								
61	Educational services	4	353	67	16	7	55.5	25.2
611	Educational services	4	353	67	16	7	55.5	25.2
ROANE COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
ROBERTSON COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
RUTHERFORD COUNTY, TN								
61	Educational services	13	2 977	1 533	191	66	19.9	1.0
611	Educational services	13	2 977	1 533	191	66	19.9	1.0
6115	Technical & trade schools	6	1 868	1 182	122	34	3.9	—
61151	Technical & trade schools	6	1 868	1 182	122	34	3.9	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
SEVIER COUNTY, TN								
61	Educational services	6	1 590	570	103	23	64.6	—
611	Educational services	6	1 590	570	103	23	64.6	—
SHELBY COUNTY, TN								
61	Educational services	93	D	D	D	f	D	D
611	Educational services	93	D	D	D	f	D	D
6114	Business schools, & computer & management training	15	8 537	3 066	767	118	19.8	11.8
61142	Computer training	7	7 006	2 610	666	91	15.1	8.1
611420	Computer training	7	7 006	2 610	666	91	15.1	8.1
6115	Technical & trade schools	21	D	D	D	c	D	D
61151	Technical & trade schools	21	D	D	D	c	D	D
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611519	Other trade & technical schools	12	6 649	2 198	553	116	14.5	2.6
6116	Other schools & instruction	50	10 755	3 165	702	275	37.9	23.9
61161	Fine arts schools	13	1 958	488	101	34	79.4	3.7
611610	Fine arts schools	13	1 958	488	101	34	79.4	3.7
6116101	Dance schools (including children's & professionals')	10	1 534	417	90	29	73.7	4.8
61162	Sports & recreation instruction	22	D	D	D	c	D	D
611620	Sports & recreation instruction	22	D	D	D	c	D	D
61169	All other schools & instruction	14	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	c	D	D
SULLIVAN COUNTY, TN								
61	Educational services	14	2 846	768	183	54	29.0	18.0
611	Educational services	14	2 846	768	183	54	29.0	18.0
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
SUMNER COUNTY, TN								
61	Educational services	12	1 868	711	186	81	42.1	10.5
611	Educational services	12	1 868	711	186	81	42.1	10.5
6116	Other schools & instruction	11	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
TIPTON COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
WARREN COUNTY, TN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WASHINGTON COUNTY, TN								
61	Educational services	11	1 152	341	97	54	33.8	32.1
611	Educational services	11	1 152	341	97	54	33.8	32.1
6116	Other schools & instruction	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEAKLEY COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
WHITE COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
WILLIAMSON COUNTY, TN								
61	Educational services	34	11 848	4 323	976	180	40.1	12.6
611	Educational services	34	11 848	4 323	976	180	40.1	12.6
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	21	4 386	1 511	342	92	35.0	32.9
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	b	D	D
WILSON COUNTY, TN								
61	Educational services	6	1 966	644	172	33	21.8	78.2
611	Educational services	6	1 966	644	172	33	21.8	78.2
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ATHENS, TN								
61	Educational services	2	D	D	D	a	D	D
BARTLETT, TN								
61	Educational services	9	2 649	920	185	54	24.8	12.2
611	Educational services	9	2 649	920	185	54	24.8	12.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	1 509	605	112	27	37.0	—
BRENTWOOD, TN								
61	Educational services	20	7 658	3 082	694	105	59.7	13.8
611	Educational services	20	7 658	3 082	694	105	59.7	13.8
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
BRISTOL, TN								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHATTANOOGA, TN *								
61	Educational services	32	8 719	3 077	849	220	52.8	6.4
611	Educational services	32	8 719	3 077	849	220	52.8	6.4
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	19	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	a	D	D
611620	Sports & recreation instruction	5	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
CHATTANOOGA, TN (HAMILTON COUNTY PART) *								
61	Educational services	32	8 719	3 077	849	220	52.8	6.4
611	Educational services	32	8 719	3 077	849	220	52.8	6.4
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	19	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	a	D	D
611620	Sports & recreation instruction	5	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
CLARKSVILLE, TN								
61	Educational services	11	D	D	D	c	D	D
611	Educational services	11	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
CLEVELAND, TN								
61	Educational services	5	470	135	43	15	57.0	8.5
611	Educational services	5	470	135	43	15	57.0	8.5
CLINTON, TN								
61	Educational services	2	D	D	D	a	D	D
COLLEGEDALE, TN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
COLLIERVILLE, TN								
61	Educational services	3	464	104	27	12	D	30.4
611	Educational services	3	464	104	27	12	D	30.4
COLUMBIA, TN								
61	Educational services	2	D	D	D	a	D	D
COOKEVILLE, TN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
COVINGTON, TN								
61	Educational services	1	D	D	D	a	D	D
DICKSON, TN								
61	Educational services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DYERSBURG, TN								
61	Educational services	2	D	D	D	a	D	D
EAST RIDGE, TN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
ELIZABETHTON, TN								
61	Educational services	2	D	D	D	a	D	D
FARRAGUT, TN *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
FARRAGUT, TN (KNOX COUNTY PART) *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
FAYETTEVILLE, TN								
61	Educational services	1	D	D	D	a	D	D
FOREST HILLS, TN *								
61	Educational services	3	304	170	39	4	D	—
611	Educational services	3	304	170	39	4	D	—
FRANKLIN, TN								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
GALLATIN, TN								
61	Educational services	2	D	D	D	a	D	D
GERMANTOWN, TN								
61	Educational services	7	2 208	674	187	44	65.1	2.7
611	Educational services	7	2 208	674	187	44	65.1	2.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
GOODLETTSVILLE, TN *								
61	Educational services	7	1 270	382	90	31	24.3	3.4
611	Educational services	7	1 270	382	90	31	24.3	3.4
6116	Other schools & instruction	7	1 270	382	90	31	24.3	3.4
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
GOODLETTSVILLE, TN (DAVIDSON COUNTY PART) *								
61	Educational services	7	1 270	382	90	31	24.3	3.4
611	Educational services	7	1 270	382	90	31	24.3	3.4
6116	Other schools & instruction	7	1 270	382	90	31	24.3	3.4
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
GREENEVILLE, TN								
61	Educational services	3	D	D	D	a	D	D
HENDERSONVILLE, TN								
61	Educational services	9	1 704	673	181	69	39.6	8.6
611	Educational services	9	1 704	673	181	69	39.6	8.6
6116	Other schools & instruction	8	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HUMBOLDT, TN *								
61	Educational services	1	D	D	D	a	D	D
HUMBOLDT, TN (MADISON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
HUNTINGDON, TN								
61	Educational services	1	D	D	D	a	D	D
JACKSON, TN								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
JEFFERSON CITY, TN								
61	Educational services	1	D	D	D	a	D	D
JOHNSON CITY, TN *								
61	Educational services	7	775	223	56	29	30.6	28.4
611	Educational services	7	775	223	56	29	30.6	28.4
JOHNSON CITY, TN (CARTER COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
JOHNSON CITY, TN (WASHINGTON COUNTY PART) *								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
JONESBOROUGH, TN								
61	Educational services	2	D	D	D	a	D	D
KINGSPORT, TN *								
61	Educational services	10	2 448	660	156	41	32.0	15.1
611	Educational services	10	2 448	660	156	41	32.0	15.1
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
KINGSPORT, TN (SULLIVAN COUNTY PART) *								
61	Educational services	10	2 448	660	156	41	32.0	15.1
611	Educational services	10	2 448	660	156	41	32.0	15.1
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
KINGSTON, TN								
61	Educational services	1	D	D	D	a	D	D
KNOXVILLE, TN								
61	Educational services	32	9 350	3 779	887	223	19.6	4.1
611	Educational services	32	9 350	3 779	887	223	19.6	4.1
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	23	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61169	All other schools & instruction	10	D	D	D	b	D	D
LEBANON, TN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LENOIR CITY, TN								
61	Educational services	2	D	D	D	a	D	D
LEXINGTON, TN								
61	Educational services	2	D	D	D	a	D	D
LOUDON, TN								
61	Educational services	1	D	D	D	a	D	D
LYNCHBURG, MOORE COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
MCKENZIE, TN *								
61	Educational services	1	D	D	D	a	D	D
MCKENZIE, TN (CARROLL COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
MCMINNVILLE, TN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MARTIN, TN								
61	Educational services	1	D	D	D	a	D	D
MARYVILLE, TN								
61	Educational services	4	1 391	764	286	27	6.0	45.7
611	Educational services	4	1 391	764	286	27	6.0	45.7
MEMPHIS, TN								
61	Educational services	59	24 086	8 283	2 044	473	21.2	12.7
611	Educational services	59	24 086	8 283	2 044	473	21.2	12.7
6114	Business schools, & computer & management training	12	D	D	D	b	D	D
61142	Computer training	6	D	D	D	b	D	D
611420	Computer training	6	D	D	D	b	D	D
6115	Technical & trade schools	14	7 197	2 309	582	121	9.7	2.4
61151	Technical & trade schools	14	7 197	2 309	582	121	9.7	2.4
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
611519	Other trade & technical schools	9	D	D	D	c	D	D
6116	Other schools & instruction	29	7 138	2 013	470	204	31.1	30.9
61161	Fine arts schools	8	1 389	439	91	22	89.6	5.3
611610	Fine arts schools	8	1 389	439	91	22	89.6	5.3
6116101	Dance schools (including children's & professionals)	6	D	D	D	a	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	10	D	D	D	c	D	D
MILAN, TN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MONTEREY, TN								
61	Educational services	1	D	D	D	a	D	D
MORRISTOWN, TN *								
61	Educational services	4	239	91	22	12	13.8	31.4
611	Educational services	4	239	91	22	12	13.8	31.4

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MORRISTOWN, TN (HAMBLÉN COUNTY PART) *								
61	Educational services	4	239	91	22	12	13.8	31.4
611	Educational services	4	239	91	22	12	13.8	31.4
MOUNT JULIET, TN								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
MOUNT PLEASANT, TN								
61	Educational services	1	D	D	D	a	D	D
MURFREESBORO, TN								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
NASHVILLE-DAVIDSON, TN (CC) *								
61	Educational services	104	46 805	20 591	4 419	902	13.8	12.3
611	Educational services	104	46 805	20 591	4 419	902	13.8	12.3
6114	Business schools, & computer & management training	22	D	D	D	c	D	D
61142	Computer training	11	8 271	3 477	545	131	14.4	1.2
611420	Computer training	11	8 271	3 477	545	131	14.4	1.2
6115	Technical & trade schools	20	16 406	8 502	2 062	330	11.4	5.5
61151	Technical & trade schools	20	16 406	8 502	2 062	330	11.4	5.5
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
611519	Other trade & technical schools	9	D	D	D	e	D	D
6116	Other schools & instruction	50	13 102	5 695	1 294	345	18.6	4.6
61161	Fine arts schools	21	4 584	1 846	439	114	20.4	4.3
611610	Fine arts schools	21	4 584	1 846	439	114	20.4	4.3
6116101	Dance schools (including children's & professionals)	15	3 789	1 578	383	97	17.8	5.1
61169	All other schools & instruction	19	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	1 914	719	132	51	11.4	-
611699	All other miscellaneous schools & instruction	13	D	D	D	c	D	D
6117	Educational support services	12	D	D	D	b	D	D
61171	Educational support services	12	D	D	D	b	D	D
611710	Educational support services	12	D	D	D	b	D	D
NASHVILLE-DAVIDSON (BALANCE), TN *								
61	Educational services	94	45 231	20 039	4 290	867	13.3	12.7
611	Educational services	94	45 231	20 039	4 290	867	13.3	12.7
6114	Business schools, & computer & management training	20	D	D	D	c	D	D
61142	Computer training	11	8 271	3 477	545	131	14.4	1.2
611420	Computer training	11	8 271	3 477	545	131	14.4	1.2
6115	Technical & trade schools	20	16 406	8 502	2 062	330	11.4	5.5
61151	Technical & trade schools	20	16 406	8 502	2 062	330	11.4	5.5
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
611519	Other trade & technical schools	9	D	D	D	e	D	D
6116	Other schools & instruction	42	D	D	D	e	D	D
61161	Fine arts schools	16	D	D	D	b	D	D
611610	Fine arts schools	16	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61169	All other schools & instruction	18	D	D	D	c	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	13	D	D	D	c	D	D
6117	Educational support services	12	D	D	D	b	D	D
61171	Educational support services	12	D	D	D	b	D	D
611710	Educational support services	12	D	D	D	b	D	D
OAK RIDGE, TN *								
61	Educational services	7	1 324	378	100	31	78.2	2.6
611	Educational services	7	1 324	378	100	31	78.2	2.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OAK RIDGE, TN (ANDERSON COUNTY PART) *								
61	Educational services	7	1 324	378	100	31	78.2	2.6
611	Educational services	7	1 324	378	100	31	78.2	2.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PARIS, TN								
61	Educational services	1	D	D	D	a	D	D
PIGEON FORGE, TN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PORTLAND, TN								
61	Educational services	1	D	D	D	a	D	D
ROGERSVILLE, TN								
61	Educational services	1	D	D	D	a	D	D
SEVIERVILLE, TN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SIGNAL MOUNTAIN, TN								
61	Educational services	3	206	125	31	8	100.0	—
SMYRNA, TN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SODDY-DAISY, TN								
61	Educational services	1	D	D	D	a	D	D
SPARTA, TN								
61	Educational services	1	D	D	D	a	D	D
SWEETWATER, TN *								
61	Educational services	1	D	D	D	a	D	D
SWEETWATER, TN (MONROE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
TULLAHOMA, TN *								
61	Educational services	5	1 113	174	39	13	98.4	—
611	Educational services	5	1 113	174	39	13	98.4	—
TULLAHOMA, TN (COFFEE COUNTY PART) *								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
TULLAHOMA, TN (FRANKLIN COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ANDERSON COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF BENTON COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BLOUNT COUNTY, TN								
61	Educational services	4	288	57	13	9	95.8	4.2
611	Educational services	4	288	57	13	9	95.8	4.2
BALANCE OF CAMPBELL COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CANNON COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CARTER COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CHEATHAM COUNTY, TN								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BALANCE OF CLAIBORNE COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CROCKETT COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DICKSON COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
BALANCE OF FAYETTE COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, TN								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF GIBSON COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GREENE COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF GRUNDY COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HAMILTON COUNTY, TN								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
BALANCE OF HENRY COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF JEFFERSON COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF KNOX COUNTY, TN								
61	Educational services	8	D	D	D	a	D	D
611	Educational services	8	D	D	D	a	D	D
BALANCE OF LEWIS COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, TN								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, TN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF MEIGS COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF POLK COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ROBERTSON COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF RUTHERFORD COUNTY, TN								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF SEVIER COUNTY, TN								
61	Educational services	3	596	221	24	4	100.0	—
611	Educational services	3	596	221	24	4	100.0	—
BALANCE OF SHELBY COUNTY, TN								
61	Educational services	15	D	D	D	b	D	D
611	Educational services	15	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
BALANCE OF SULLIVAN COUNTY, TN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WASHINGTON COUNTY, TN								
61	Educational services	3	225	73	22	14	D	39.6
611	Educational services	3	225	73	22	14	D	39.6
BALANCE OF WILLIAMSON COUNTY, TN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF WILSON COUNTY, TN								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - a. Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

TENNESSEE

Belle Meade. See “Nashville-Davidson (consolidated city).”

Chattanooga is in Hamilton and Marion Counties; it annexed into Marion County in April 1994.

Farragut is in Knox and Loudon Counties.

Forest Hills. See “Nashville-Davidson (consolidated city).”

Goodlettsville is in Davidson and Sumner Counties; see “Nashville-Davidson (consolidated city).”

Harriman is in Morgan and Roane Counties.

Humboldt is in Gibson and Madison Counties.

Johnson City is in Carter, Sullivan, and Washington Counties.

Kingsport is in Hawkins and Sullivan Counties.

McKenzie is in Carroll, Henry, and Weakley Counties.

Millersville is in Robertson and Sumner Counties.

Morristown is in Hamblen and Jefferson Counties; it annexed into Jefferson County in July 1995.

Nashville-Davidson (balance). See “Nashville-Davidson (consolidated city).”

Nashville-Davidson (consolidated city). The “Metropolitan Government of Nashville and Davidson County” is coextensive with Davidson County. It includes Belle Meade, Forest Hills, Goodlettsville (part in Davidson County), and Oak Hill, which are tabulated separately. “Nashville-Davidson (balance),” which is a place equivalent, includes Berry Hill, Lakewood, and Ridgetop (part in Davidson County), which are not populous enough for separate tabulation.

Oak Hill. See “Nashville-Davidson (consolidated city).”

Oak Ridge is in Anderson and Roane Counties.

Oliver Springs is in Anderson, Morgan, and Roane Counties.

Spring Hill is in Maury and Williamson Counties.

Sweetwater is in McMinn and Monroe Counties.

Tullahoma is in Coffee and Franklin Counties.

White House is in Robertson and Sumner Counties.

Appendix E. Metropolitan Areas

TENNESSEE

Chattanooga, TN—GA MSA

Catoosa County, GA
Dade County, GA
Walker County, GA
Hamilton County, TN
Marion County, TN

Clarksville—Hopkinsville, TN—KY MSA

Christian County, KY
Montgomery County, TN

Jackson, TN MSA

Chester County, TN
Madison County, TN

Johnson City—Kingsport—Bristol, TN—VA MSA

Carter County, TN
Hawkins County, TN
Sullivan County, TN
Unicoi County, TN
Washington County, TN
Scott County, VA
Washington County, VA
Bristol, VA (IC)

Knoxville, TN MSA

Anderson County, TN
Blount County, TN
Knox County, TN
Loudon County, TN
Sevier County, TN
Union County, TN

Memphis, TN—AR—MS MSA

Crittenden County, AR
DeSoto County, MS
Fayette County, TN
Shelby County, TN
Tipton County, TN

Nashville, TN MSA

Cheatham County, TN
Davidson County, TN
Dickson County, TN
Robertson County, TN
Rutherford County, TN
Sumner County, TN
Williamson County, TN
Wilson County, TN

Texas

1997

Issued August 1999

EC97S61A-TX

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Texas

1997

Issued August 1999

EC97S61A-TX

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TEXAS								
61	Educational services	2 332	1 061 503	356 721	78 852	19 459	26.3	12.5
611	Educational services	2 332	1 061 503	356 721	78 852	19 459	26.3	12.5
6114	Business schools, & computer & management training	447	318 495	118 658	26 103	4 476	20.6	11.8
61141	Business & secretarial schools	56	56 081	22 574	5 111	1 163	10.4	18.4
611410	Business & secretarial schools	56	56 081	22 574	5 111	1 163	10.4	18.4
61142	Computer training	195	160 063	62 664	13 803	2 122	21.0	11.4
611420	Computer training	195	160 063	62 664	13 803	2 122	21.0	11.4
61143	Professional & management development training	196	102 351	33 420	7 189	1 191	25.5	8.7
611430	Professional & management development training	196	102 351	33 420	7 189	1 191	25.5	8.7
6115	Technical & trade schools	392	279 257	88 018	19 821	4 332	19.4	10.9
61151	Technical & trade schools	392	279 257	88 018	19 821	4 332	19.4	10.9
611511	Cosmetology & barber schools	127	30 678	11 023	2 998	686	19.0	10.3
611512	Flight training	83	102 289	28 599	5 781	1 441	12.1	8.0
611513	Apprenticeship training	17	19 048	7 140	1 615	226	11.6	2.2
611519	Other trade & technical schools	165	127 242	41 256	9 427	1 979	26.5	14.7
6116	Other schools & instruction	1 295	353 396	110 535	24 419	8 930	37.7	14.5
61161	Fine arts schools	407	60 563	16 339	3 984	1 957	49.5	12.4
611610	Fine arts schools	407	60 563	16 339	3 984	1 957	49.5	12.4
6116101	Dance schools (including children's & professionals)	328	47 533	12 578	3 081	1 626	44.7	12.4
6116102	Art, drama, & music schools	79	13 030	3 761	903	331	66.9	12.5
61162	Sports & recreation instruction	341	97 214	25 986	5 493	2 296	38.3	16.5
611620	Sports & recreation instruction	341	97 214	25 986	5 493	2 296	38.3	16.5
61163	Language schools	40	16 717	6 468	1 473	534	16.8	8.9
611630	Language schools	40	16 717	6 468	1 473	534	16.8	8.9
61169	All other schools & instruction	507	178 902	61 742	13 469	4 143	35.2	14.6
611691	Exam preparation & tutoring	127	48 250	19 917	4 339	1 250	51.7	6.8
611692	Automobile driving schools	183	38 422	12 772	2 952	1 275	50.5	9.3
611699	All other miscellaneous schools & instruction	197	92 230	29 053	6 178	1 618	20.3	20.9
6117	Educational support services	198	110 355	39 510	8 509	1 721	24.4	12.0
61171	Educational support services	198	110 355	39 510	8 509	1 721	24.4	12.0
611710	Educational support services	198	110 355	39 510	8 509	1 721	24.4	12.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
TEXAS									
61	Educational services	301	157 656	144 692	55 317	12 958	2 974	18.8	22.5
611	Educational services	301	157 656	144 692	55 317	12 958	2 974	18.8	22.5
6114	Business schools, & computer & management training ..	25	24 223	21 095	6 595	1 607	164	11.5	10.5
61141	Business & secretarial schools	2	D	D	D	D	b	D	D
611410	Business & secretarial schools	2	D	D	D	D	b	D	D
61142	Computer training	2	D	D	D	D	a	D	D
611420	Computer training	2	D	D	D	D	a	D	D
61143	Professional & management development training	21	22 685	19 599	5 791	1 372	116	11.7	10.6
611430	Professional & management development training ..	21	22 685	19 599	5 791	1 372	116	11.7	10.6
6115	Technical & trade schools	57	23 356	21 453	8 026	1 803	514	36.9	19.0
61151	Technical & trade schools	57	23 356	21 453	8 026	1 803	514	36.9	19.0
611512	Flight training	4	1 384	1 446	432	108	15	20.2	27.5
611513	Apprenticeship training	37	7 948	7 362	2 553	567	211	60.9	33.7
611519	Other trade & technical schools	16	14 024	12 645	5 041	1 128	288	25.0	9.8
6116	Other schools & instruction	186	86 572	79 071	33 268	8 025	2 007	18.8	18.6
61161	Fine arts schools	39	25 508	22 436	8 066	1 888	492	23.4	10.4
611610	Fine arts schools	39	25 508	22 436	8 066	1 888	492	23.4	10.4
6116101	Dance schools (including children's & professionals)	11	12 485	11 874	5 097	1 170	282	3.1	.3
6116102	Art, drama, & music schools	28	13 023	10 562	2 969	718	210	42.9	20.1
61162	Sports & recreation instruction	32	8 065	7 866	1 612	312	176	53.9	28.2
611620	Sports & recreation instruction	32	8 065	7 866	1 612	312	176	53.9	28.2
61163	Language schools	10	1 304	1 263	563	152	132	27.0	39.3
611630	Language schools	10	1 304	1 263	563	152	132	27.0	39.3
61169	All other schools & instruction	105	51 695	47 506	23 027	5 673	1 207	10.8	20.6
611691	Exam preparation & tutoring	19	5 264	4 590	2 114	526	131	34.3	52.1
611692	Automobile driving schools	4	1 163	1 191	584	158	46	54.9	22.4
611699	All other miscellaneous schools & instruction	82	45 268	41 725	20 329	4 989	1 030	6.9	16.9

See footnotes at end of table.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997—
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	TEXAS—Con.								
	Educational services—Con.								
611	Educational services—Con.								
6117	Educational support services	33	23 505	23 073	7 428	1 523	289	8.1	52.9
61171	Educational support services	33	23 505	23 073	7 428	1 523	289	8.1	52.9
611710	Educational support services	33	23 505	23 073	7 428	1 523	289	8.1	52.9

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	ABILENE, TX MSA							
	Educational services	14	5 270	1 788	434	130	11.2	3.9
611	Educational services	14	5 270	1 788	434	130	11.2	3.9
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	765	227	54	41	72.8	27.2
61	AMARILLO, TX MSA							
	Educational services	19	2 775	750	168	67	79.2	1.2
611	Educational services	19	2 775	750	168	67	79.2	1.2
6115	Technical & trade schools	6	911	271	66	18	48.3	3.5
61151	Technical & trade schools	6	911	271	66	18	48.3	3.5
611511	Cosmetology & barber schools	3	483	190	47	11	D	—
6116	Other schools & instruction	10	1 376	380	83	45	92.4	—
61	AUSTIN—SAN MARCOS, TX MSA							
	Educational services	227	111 493	39 327	8 100	2 030	28.2	8.2
611	Educational services	227	111 493	39 327	8 100	2 030	28.2	8.2
6114	Business schools, & computer & management training	57	31 324	13 476	2 402	429	19.8	14.0
61142	Computer training	28	20 293	9 559	1 490	282	19.0	13.2
611420	Computer training	28	20 293	9 559	1 490	282	19.0	13.2
61143	Professional & management development training	23	7 588	2 634	582	75	28.1	12.4
611430	Professional & management development training	23	7 588	2 634	582	75	28.1	12.4
6115	Technical & trade schools	29	13 460	3 343	712	157	26.6	8.2
61151	Technical & trade schools	29	13 460	3 343	712	157	26.6	8.2
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611519	Other trade & technical schools	20	10 281	2 727	572	124	11.8	10.7
6116	Other schools & instruction	113	38 501	14 147	2 773	945	41.9	7.5
61161	Fine arts schools	29	4 017	1 203	240	145	53.1	3.6
611610	Fine arts schools	29	4 017	1 203	240	145	53.1	3.6
6116101	Dance schools (including children's & professionals)	22	3 481	1 066	218	136	50.0	—
61162	Sports & recreation instruction	36	14 458	4 405	960	226	60.5	8.0
611620	Sports & recreation instruction	36	14 458	4 405	960	226	60.5	8.0
61163	Language schools	7	2 602	1 084	203	103	15.0	4.8
611630	Language schools	7	2 602	1 084	203	103	15.0	4.8
61169	All other schools & instruction	41	17 424	7 455	1 370	471	27.9	8.3
611691	Exam preparation & tutoring	13	8 849	4 208	635	211	12.1	1.8
611692	Automobile driving schools	11	3 932	1 029	214	83	55.3	7.0
611699	All other miscellaneous schools & instruction	17	4 643	2 218	521	177	34.7	21.9
6117	Educational support services	28	28 208	8 361	2 213	499	19.5	2.8
61171	Educational support services	28	28 208	8 361	2 213	499	19.5	2.8
611710	Educational support services	28	28 208	8 361	2 213	499	19.5	2.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEAUMONT–PORT ARTHUR, TX MSA								
61	Educational services	48	6 647	2 421	582	265	38.0	22.4
611	Educational services	48	6 647	2 421	582	265	38.0	22.4
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	32	3 104	855	225	147	57.8	7.6
61161	Fine arts schools	14	1 082	246	63	52	56.6	16.2
611610	Fine arts schools	14	1 082	246	63	52	56.6	16.2
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 227	352	98	48	39.2	4.5
611620	Sports & recreation instruction	8	1 227	352	98	48	39.2	4.5
BROWNSVILLE–HARLINGEN–SAN BENITO, TX MSA								
61	Educational services	23	8 381	2 592	632	216	17.9	65.8
611	Educational services	23	8 381	2 592	632	216	17.9	65.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	16	5 569	1 567	384	159	25.4	74.6
61169	All other schools & instruction	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
BRYAN–COLLEGE STATION, TX MSA								
61	Educational services	20	4 496	1 682	505	119	67.2	6.8
611	Educational services	20	4 496	1 682	505	119	67.2	6.8
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	2 318	504	122	73	78.7	6.5
61161	Fine arts schools	6	1 118	72	22	19	97.0	—
611610	Fine arts schools	6	1 118	72	22	19	97.0	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
CORPUS CHRISTI, TX MSA								
61	Educational services	28	7 232	3 457	461	217	40.6	42.0
611	Educational services	28	7 232	3 457	461	217	40.6	42.0
6114	Business schools, & computer & management training	5	3 767	2 388	275	101	48.8	44.4
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	16	1 952	567	123	94	41.5	21.4
61162	Sports & recreation instruction	6	1 098	211	52	31	24.4	36.8
611620	Sports & recreation instruction	6	1 098	211	52	31	24.4	36.8
DALLAS–FORT WORTH, TX CMSA								
61	Educational services	788	441 511	147 849	33 350	7 167	21.5	12.0
611	Educational services	788	441 511	147 849	33 350	7 167	21.5	12.0
6114	Business schools, & computer & management training	178	144 262	53 118	12 398	1 876	15.7	8.0
61141	Business & secretarial schools	13	13 433	5 517	1 384	226	6.7	22.6
611410	Business & secretarial schools	13	13 433	5 517	1 384	226	6.7	22.6
61142	Computer training	84	78 934	27 261	6 759	904	18.4	6.2
611420	Computer training	84	78 934	27 261	6 759	904	18.4	6.2
61143	Professional & management development training	81	51 895	20 340	4 255	746	13.8	7.1
611430	Professional & management development training	81	51 895	20 340	4 255	746	13.8	7.1
6115	Technical & trade schools	123	116 757	39 847	8 515	1 936	9.4	13.8
61151	Technical & trade schools	123	116 757	39 847	8 515	1 936	9.4	13.8
611511	Cosmetology & barber schools	44	D	D	D	e	D	D
611512	Flight training	31	41 025	14 390	2 520	836	6.5	12.0
611513	Apprenticeship training	3	D	D	D	c	D	D
611519	Other trade & technical schools	45	47 770	16 253	3 820	716	13.7	19.3
6116	Other schools & instruction	419	151 737	43 152	10 012	2 838	34.4	14.5
61161	Fine arts schools	143	23 340	7 441	1 879	736	40.2	10.8
611610	Fine arts schools	143	23 340	7 441	1 879	736	40.2	10.8
6116101	Dance schools (including children's & professionals)	111	17 530	5 342	1 364	530	35.6	12.9
6116102	Art, drama, & music schools	32	5 810	2 099	515	206	54.0	4.6
61162	Sports & recreation instruction	98	45 328	10 167	2 074	739	19.0	17.7
611620	Sports & recreation instruction	98	45 328	10 167	2 074	739	19.0	17.7
61163	Language schools	9	3 381	1 258	314	100	52.8	—
611630	Language schools	9	3 381	1 258	314	100	52.8	—
61169	All other schools & instruction	169	79 688	24 286	5 745	1 263	40.7	14.4
611691	Exam preparation & tutoring	37	22 290	8 945	2 205	386	78.6	9.0
611692	Automobile driving schools	57	15 429	5 327	1 381	452	55.0	16.2
611699	All other miscellaneous schools & instruction	75	41 969	10 014	2 159	425	15.3	16.6

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	DALLAS—FORT WORTH, TX CMSA—Con.							
61	Educational services—Con.							
611	Educational services—Con.							
6117	Educational support services	68	28 755	11 732	2 425	517	31.9	11.7
61171	Educational support services	68	28 755	11 732	2 425	517	31.9	11.7
611710	Educational support services	68	28 755	11 732	2 425	517	31.9	11.7
	Dallas, TX PMSA							
61	Educational services	557	352 918	117 390	25 434	5 065	20.3	12.3
611	Educational services	557	352 918	117 390	25 434	5 065	20.3	12.3
6114	Business schools, & computer & management training	127	121 801	43 957	10 281	1 558	14.3	8.7
61141	Business & secretarial schools	10	10 252	4 134	1 038	160	3.6	29.6
611410	Business & secretarial schools	10	10 252	4 134	1 038	160	3.6	29.6
61142	Computer training	58	66 129	21 205	5 345	705	17.7	6.7
611420	Computer training	58	66 129	21 205	5 345	705	17.7	6.7
61143	Professional & management development training	59	45 420	18 618	3 898	693	11.8	7.0
611430	Professional & management development training	59	45 420	18 618	3 898	693	11.8	7.0
6115	Technical & trade schools	78	82 329	28 982	5 362	988	8.6	15.2
61151	Technical & trade schools	78	82 329	28 982	5 362	988	8.6	15.2
611511	Cosmetology & barber schools	29	D	D	D	c	D	D
611512	Flight training	17	22 390	8 539	678	144	7.2	7.2
611513	Apprenticeship training	3	D	D	D	c	D	D
611519	Other trade & technical schools	29	36 660	12 888	3 001	550	10.8	25.0
6116	Other schools & instruction	297	121 630	33 543	7 535	2 034	31.6	14.2
61161	Fine arts schools	104	16 932	5 556	1 363	524	40.1	10.0
611610	Fine arts schools	104	16 932	5 556	1 363	524	40.1	10.0
6116101	Dance schools (including children's & professionals)	81	12 015	3 824	945	377	33.5	12.2
6116102	Art, drama, & music schools	23	4 917	1 732	418	147	56.2	4.8
61162	Sports & recreation instruction	63	37 996	7 967	1 616	519	13.1	17.5
611620	Sports & recreation instruction	63	37 996	7 967	1 616	519	13.1	17.5
61163	Language schools	8	D	D	D	b	D	D
611630	Language schools	8	D	D	D	b	D	D
61169	All other schools & instruction	122	D	D	D	f	D	D
611691	Exam preparation & tutoring	26	20 116	8 114	2 005	322	82.5	9.9
611692	Automobile driving schools	36	5 988	2 247	421	255	57.5	17.9
611699	All other miscellaneous schools & instruction	60	D	D	D	e	D	D
6117	Educational support services	55	27 158	10 908	2 256	485	31.3	11.4
61171	Educational support services	55	27 158	10 908	2 256	485	31.3	11.4
611710	Educational support services	55	27 158	10 908	2 256	485	31.3	11.4
	Fort Worth—Arlington, TX PMSA							
61	Educational services	231	88 593	30 459	7 916	2 102	26.5	10.8
611	Educational services	231	88 593	30 459	7 916	2 102	26.5	10.8
6114	Business schools, & computer & management training	51	22 461	9 161	2 117	318	22.9	4.3
61142	Computer training	26	12 805	6 056	1 414	199	22.1	3.7
611420	Computer training	26	12 805	6 056	1 414	199	22.1	3.7
61143	Professional & management development training	22	6 475	1 722	357	53	27.8	7.7
611430	Professional & management development training	22	6 475	1 722	357	53	27.8	7.7
6115	Technical & trade schools	45	34 428	10 865	3 153	948	11.4	10.4
61151	Technical & trade schools	45	34 428	10 865	3 153	948	11.4	10.4
611511	Cosmetology & barber schools	15	4 683	1 649	492	90	6.5	5.0
611512	Flight training	14	18 635	5 851	1 842	692	5.5	17.6
611519	Other trade & technical schools	16	11 110	3 365	819	166	23.3	4
6116	Other schools & instruction	122	30 107	9 609	2 477	804	45.8	15.6
61161	Fine arts schools	39	6 408	1 885	516	212	40.5	12.9
611610	Fine arts schools	39	6 408	1 885	516	212	40.5	12.9
6116101	Dance schools (including children's & professionals)	30	5 515	1 518	419	153	40.3	14.4
61162	Sports & recreation instruction	35	7 332	2 200	458	220	49.5	18.8
611620	Sports & recreation instruction	35	7 332	2 200	458	220	49.5	18.8
61169	All other schools & instruction	47	D	D	D	e	D	D
611691	Exam preparation & tutoring	11	2 174	831	200	64	42.9	.5
611692	Automobile driving schools	21	9 441	3 080	960	197	53.3	15.1
611699	All other miscellaneous schools & instruction	15	D	D	D	b	D	D
	EL PASO, TX MSA							
61	Educational services	50	21 926	8 121	1 706	645	14.0	10.6
611	Educational services	50	21 926	8 121	1 706	645	14.0	10.6
6114	Business schools, & computer & management training	12	10 308	4 258	810	359	4.9	1.4
61142	Computer training	5	D	D	D	e	D	D
611420	Computer training	5	D	D	D	e	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	26	6 680	2 168	490	187	17.8	10.9
61169	All other schools & instruction	12	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	5	3 564	862	208	54	7.6	9.7

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	HOUSTON—GALVESTON—BRAZORIA, TX CMSA							
61	Educational services	606	279 106	94 533	20 577	5 126	32.4	12.4
611	Educational services	606	279 106	94 533	20 577	5 126	32.4	12.4
6114	Business schools, & computer & management training	107	D	D	D	f	D	D
61141	Business & secretarial schools	15	12 795	5 267	1 283	256	5.4	11.9
611410	Business & secretarial schools	15	12 795	5 267	1 283	256	5.4	11.9
61142	Computer training	45	D	D	D	e	D	D
611420	Computer training	45	D	D	D	e	D	D
61143	Professional & management development training	47	D	D	D	c	D	D
611430	Professional & management development training	47	D	D	D	c	D	D
6115	Technical & trade schools	105	D	D	D	g	D	D
61151	Technical & trade schools	105	D	D	D	g	D	D
611511	Cosmetology & barber schools	25	D	D	D	c	D	D
611512	Flight training	21	33 586	6 712	1 576	347	14.1	6.6
611519	Other trade & technical schools	53	50 832	16 034	3 676	834	37.5	14.4
6116	Other schools & instruction	340	92 276	31 743	6 724	2 646	34.7	15.3
61161	Fine arts schools	91	16 325	4 385	1 065	537	51.4	17.7
611610	Fine arts schools	91	16 325	4 385	1 065	537	51.4	17.7
6116101	Dance schools (including children's & professionals)	73	13 394	3 238	782	477	48.5	13.8
6116102	Art, drama, & music schools	18	2 931	1 147	283	60	64.5	35.5
61162	Sports & recreation instruction	103	20 715	6 595	1 358	715	49.6	23.1
611620	Sports & recreation instruction	103	20 715	6 595	1 358	715	49.6	23.1
61163	Language schools	13	7 737	2 841	684	219	7.3	9.3
611630	Language schools	13	7 737	2 841	684	219	7.3	9.3
61169	All other schools & instruction	133	47 499	17 922	3 617	1 175	26.9	12.1
611691	Exam preparation & tutoring	34	10 080	3 917	844	287	33.9	7.5
611692	Automobile driving schools	45	11 304	3 379	726	314	26.2	2.3
611699	All other miscellaneous schools & instruction	54	26 115	10 626	2 047	574	24.6	18.1
6117	Educational support services	54	D	D	D	e	D	D
61171	Educational support services	54	D	D	D	e	D	D
611710	Educational support services	54	D	D	D	e	D	D
	Brazoria, TX PMSA							
61	Educational services	23	2 301	819	229	85	61.7	27.4
611	Educational services	23	2 301	819	229	85	61.7	27.4
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	13	1 274	399	123	59	36.0	48.2
	Galveston—Texas City, TX PMSA							
61	Educational services	21	3 594	884	172	82	91.6	3.2
611	Educational services	21	3 594	884	172	82	91.6	3.2
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	15	1 788	478	101	60	93.5	6.5
	Houston, TX PMSA							
61	Educational services	562	273 211	92 830	20 176	4 959	31.4	12.4
611	Educational services	562	273 211	92 830	20 176	4 959	31.4	12.4
6114	Business schools, & computer & management training	102	D	D	D	f	D	D
61141	Business & secretarial schools	15	12 795	5 267	1 283	256	5.4	11.9
611410	Business & secretarial schools	15	12 795	5 267	1 283	256	5.4	11.9
61142	Computer training	44	36 249	16 072	3 529	419	28.6	9.2
611420	Computer training	44	36 249	16 072	3 529	419	28.6	9.2
61143	Professional & management development training	43	D	D	D	c	D	D
611430	Professional & management development training	43	D	D	D	c	D	D
6115	Technical & trade schools	96	89 756	25 223	5 909	1 314	27.0	11.4
61151	Technical & trade schools	96	89 756	25 223	5 909	1 314	27.0	11.4
611511	Cosmetology & barber schools	20	D	D	D	e	D	D
611512	Flight training	19	D	D	D	c	D	D
611519	Other trade & technical schools	52	D	D	D	f	D	D
6116	Other schools & instruction	312	89 214	30 866	6 500	2 527	33.5	15.0
61161	Fine arts schools	81	15 429	4 195	1 021	489	50.3	18.2
611610	Fine arts schools	81	15 429	4 195	1 021	489	50.3	18.2
6116101	Dance schools (including children's & professionals)	64	D	D	D	e	D	D
6116102	Art, drama, & music schools	17	D	D	D	b	D	D
61162	Sports & recreation instruction	91	19 063	6 140	1 228	676	48.7	21.7
611620	Sports & recreation instruction	91	19 063	6 140	1 228	676	48.7	21.7
61163	Language schools	13	7 737	2 841	684	219	7.3	9.3
611630	Language schools	13	7 737	2 841	684	219	7.3	9.3
61169	All other schools & instruction	127	46 985	17 690	3 567	1 143	26.1	12.2
611691	Exam preparation & tutoring	33	D	D	D	e	D	D
611692	Automobile driving schools	42	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	52	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HOUSTON—GALVESTON—BRAZORIA, TX CMSA—Con.								
Houston, TX PMSA—Con.								
61	Educational services—Con.							
611	Educational services—Con.							
6117	Educational support services	52	D	D	D	e	D	D
61171	Educational support services	52	D	D	D	e	D	D
611710	Educational support services	52	D	D	D	e	D	D
KILLEEN—TEMPLE, TX MSA								
61	Educational services	22	12 609	4 834	1 237	197	17.9	3.5
611	Educational services	22	12 609	4 834	1 237	197	17.9	3.5
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	13	2 557	464	114	61	80.9	9.2
61161	Fine arts schools	6	901	210	58	31	45.8	26.2
611610	Fine arts schools	6	901	210	58	31	45.8	26.2
6116101	Dance schools (including children's & professionals)	6	901	210	58	31	45.8	26.2
61169	All other schools & instruction	5	D	D	D	a	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
LAREDO, TX MSA								
61	Educational services	9	3 482	1 482	436	66	9.6	43.3
611	Educational services	9	3 482	1 482	436	66	9.6	43.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
LONGVIEW—MARSHALL, TX MSA								
61	Educational services	20	3 459	934	215	102	64.2	9.0
611	Educational services	20	3 459	934	215	102	64.2	9.0
6115	Technical & trade schools	7	D	D	D	a	D	D
61151	Technical & trade schools	7	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	1 855	520	124	67	89.9	10.1
61169	All other schools & instruction	5	D	D	D	b	D	D
LUBBOCK, TX MSA								
61	Educational services	33	6 867	2 333	505	197	29.6	6.5
611	Educational services	33	6 867	2 333	505	197	29.6	6.5
6114	Business schools, & computer & management training	6	3 803	1 038	199	65	4.0	7.2
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
6116	Other schools & instruction	19	2 208	740	184	109	71.4	7.7
MCALLEN—EDINBURG—MISSION, TX MSA								
61	Educational services	24	11 178	4 082	752	292	11.2	26.2
611	Educational services	24	11 178	4 082	752	292	11.2	26.2
6114	Business schools, & computer & management training	5	6 972	2 604	484	149	—	35.7
61141	Business & secretarial schools	3	D	D	D	c	D	D
611410	Business & secretarial schools	3	D	D	D	c	D	D
6115	Technical & trade schools	3	921	277	65	23	D	—
61151	Technical & trade schools	3	921	277	65	23	D	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	16	3 285	1 201	203	120	29.0	13.5
61161	Fine arts schools	6	1 014	231	42	39	27.7	—
611610	Fine arts schools	6	1 014	231	42	39	27.7	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61169	All other schools & instruction	6	1 532	767	142	74	24.6	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ODESSA—MIDLAND, TX MSA								
61	Educational services	23	4 883	1 836	437	159	67.7	4.2
611	Educational services	23	4 883	1 836	437	159	67.7	4.2
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	16	D	D	D	b	D	D
SAN ANGELO, TX MSA								
61	Educational services	9	1 518	379	93	47	27.3	6.1
611	Educational services	9	1 518	379	93	47	27.3	6.1
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
SAN ANTONIO, TX MSA								
61	Educational services	180	78 674	21 094	4 862	1 186	22.4	16.2
611	Educational services	180	78 674	21 094	4 862	1 186	22.4	16.2
6114	Business schools, & computer & management training	29	28 097	7 120	1 713	258	15.9	30.4
61142	Computer training	12	D	D	D	c	D	D
611420	Computer training	12	D	D	D	c	D	D
61143	Professional & management development training	15	13 141	1 487	346	60	7.6	19.4
611430	Professional & management development training	15	13 141	1 487	346	60	7.6	19.4
6115	Technical & trade schools	38	25 103	6 314	1 465	263	18.5	5.4
61151	Technical & trade schools	38	25 103	6 314	1 465	263	18.5	5.4
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	10	D	D	D	c	D	D
611519	Other trade & technical schools	16	6 439	1 981	431	103	25.7	5.0
6116	Other schools & instruction	96	18 851	5 733	1 289	574	40.5	12.3
61161	Fine arts schools	29	5 505	932	196	102	60.3	11.9
611610	Fine arts schools	29	5 505	932	196	102	60.3	11.9
6116101	Dance schools (including children's & professionals)	21	3 145	768	162	87	39.4	20.8
6116102	Art, drama, & music schools	8	2 360	164	34	15	88.1	—
61162	Sports & recreation instruction	19	5 341	1 876	425	138	41.8	4.2
611620	Sports & recreation instruction	19	5 341	1 876	425	138	41.8	4.2
61169	All other schools & instruction	45	7 447	2 755	620	305	27.9	18.1
611691	Exam preparation & tutoring	13	3 168	1 327	310	124	6.4	4.0
611692	Automobile driving schools	19	2 237	929	188	117	51.5	19.7
6117	Educational support services	17	6 623	1 927	395	91	13.0	7.8
61171	Educational support services	17	6 623	1 927	395	91	13.0	7.8
611710	Educational support services	17	6 623	1 927	395	91	13.0	7.8
SHERMAN—DENISON, TX MSA								
61	Educational services	8	1 628	575	122	48	25.6	13.6
611	Educational services	8	1 628	575	122	48	25.6	13.6
6116	Other schools & instruction	5	721	234	43	32	36.6	30.7
TEXARKANA, TX—TEXARKANA, AR MSA								
61	Educational services	13	1 106	347	86	62	71.6	—
611	Educational services	13	1 106	347	86	62	71.6	—
6116	Other schools & instruction	11	D	D	D	b	D	D
TYLER, TX MSA								
61	Educational services	24	5 023	1 268	287	142	27.8	8.8
611	Educational services	24	5 023	1 268	287	142	27.8	8.8
6115	Technical & trade schools	6	3 012	609	149	60	10.7	4.4
61151	Technical & trade schools	6	3 012	609	149	60	10.7	4.4
6116	Other schools & instruction	17	D	D	D	b	D	D
61161	Fine arts schools	8	923	275	72	35	21.6	15.5
611610	Fine arts schools	8	923	275	72	35	21.6	15.5
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
VICTORIA, TX MSA								
61	Educational services	8	1 895	589	135	56	71.7	9.3
611	Educational services	8	1 895	589	135	56	71.7	9.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WACO, TX MSA								
61	Educational services	20	12 748	4 331	1 015	281	9.5	16.4
611	Educational services	20	12 748	4 331	1 015	281	9.5	16.4
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	b	D	D
611430	Professional & management development training	4	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	11	1 583	536	139	87	57.2	15.0
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
WICHITA FALLS, TX MSA								
61	Educational services	12	1 315	377	87	51	44.3	2.2
611	Educational services	12	1 315	377	87	51	44.3	2.2
6115	Technical & trade schools	4	737	269	61	20	2.7	3.9
61151	Technical & trade schools	4	737	269	61	20	2.7	3.9
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
AREA OUTSIDE TEXAS METROPOLITAN AREAS								
61	Educational services	107	D	D	D	f	D	D
611	Educational services	107	D	D	D	f	D	D
6114	Business schools, & computer & management training	8	D	D	D	b	D	D
6115	Technical & trade schools	21	11 904	5 208	1 067	203	38.8	6.6
61151	Technical & trade schools	21	11 904	5 208	1 067	203	38.8	6.6
611511	Cosmetology & barber schools	11	D	D	D	b	D	D
611512	Flight training	3	D	D	D	b	D	D
611519	Other trade & technical schools	6	D	D	D	b	D	D
6116	Other schools & instruction	66	9 274	2 922	668	340	44.3	4.3
61161	Fine arts schools	25	2 376	400	93	79	69.0	10.1
611610	Fine arts schools	25	2 376	400	93	79	69.0	10.1
6116101	Dance schools (including children's & professionals)	21	1 438	256	62	54	60.2	5.2
61162	Sports & recreation instruction	21	2 057	524	124	130	63.2	2.7
611620	Sports & recreation instruction	21	2 057	524	124	130	63.2	2.7
61169	All other schools & instruction	19	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ABILENE, TX MSA									
61	Educational services	1	D	D	D	D	a	D	D
611	Educational services	1	D	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	D	a	D	D
AMARILLO, TX MSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AUSTIN—SAN MARCOS, TX MSA									
61	Educational services	40	14 726	14 659	5 399	1 366	324	32.1	25.6
611	Educational services	40	14 726	14 659	5 399	1 366	324	32.1	25.6
6115	Technical & trade schools	5	D	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	D	b	D	D
6116	Other schools & instruction	25	7 579	6 731	2 649	665	190	31.1	39.4
61169	All other schools & instruction	16	6 561	5 668	2 341	580	118	32.5	42.8
611691	Exam preparation & tutoring	5	3 419	2 731	1 110	296	51	44.9	55.1
6117	Educational support services	6	2 438	3 662	1 163	291	59	11.6	23.6
61171	Educational support services	6	2 438	3 662	1 163	291	59	11.6	23.6
611710	Educational support services	6	2 438	3 662	1 163	291	59	11.6	23.6
BEAUMONT—PORT ARTHUR, TX MSA									
61	Educational services	5	D	D	D	D	b	D	D
611	Educational services	5	D	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	D	b	D	D
BROWNSVILLE—HARLINGEN—SAN BENITO, TX MSA									
61	Educational services	5	716	674	318	73	26	29.1	57.0
611	Educational services	5	716	674	318	73	26	29.1	57.0
BRYAN—COLLEGE STATION, TX MSA									
61	Educational services	7	920	860	379	104	51	8.9	91.1
611	Educational services	7	920	860	379	104	51	8.9	91.1
CORPUS CHRISTI, TX MSA									
61	Educational services	9	12 979	13 086	6 074	1 382	230	5.7	2.4
611	Educational services	9	12 979	13 086	6 074	1 382	230	5.7	2.4
6115	Technical & trade schools	3	D	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	c	D	D
61169	All other schools & instruction	5	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	5	D	D	D	D	c	D	D
DALLAS—FORT WORTH, TX CMSA									
61	Educational services	71	43 441	36 497	12 683	2 644	617	13.0	32.1
611	Educational services	71	43 441	36 497	12 683	2 644	617	13.0	32.1
6114	Business schools, & computer & management training ..	8	12 612	9 054	2 063	496	57	6.4	15.6
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	17	11 190	9 605	3 759	806	233	23.9	16.8
61151	Technical & trade schools	17	11 190	9 605	3 759	806	233	23.9	16.8
611519	Other trade & technical schools	6	8 339	6 897	2 960	627	173	24.7	2.1
6116	Other schools & instruction	37	12 547	11 201	4 786	1 146	279	11.5	31.8
61161	Fine arts schools	7	1 613	1 576	659	197	66	13.0	14.0
611610	Fine arts schools	7	1 613	1 576	659	197	66	13.0	14.0
6116102	Art, drama, & music schools	6	D	D	D	D	b	D	D
61162	Sports & recreation instruction	7	D	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	D	b	D	D
61169	All other schools & instruction	22	9 129	7 925	3 661	866	156	7.0	36.4
611699	All other miscellaneous schools & instruction	19	D	D	D	D	c	D	D
6117	Educational support services	9	7 092	6 637	2 075	196	48	9.9	86.2
61171	Educational support services	9	7 092	6 637	2 075	196	48	9.9	86.2
611710	Educational support services	9	7 092	6 637	2 075	196	48	9.9	86.2

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DALLAS—FORT WORTH, TX CMSA—Con.									
Dallas, TX PMSA									
61	Educational services	52	34 333	27 962	10 307	2 390	530	11.0	23.1
611	Educational services	52	34 333	27 962	10 307	2 390	530	11.0	23.1
6114	Business schools, & computer & management training ..	6	D	D	D	D	b	D	D
61143	Professional & management development training	5	D	D	D	D	b	D	D
611430	Professional & management development training ..	5	D	D	D	D	b	D	D
6115	Technical & trade schools	11	9 385	7 879	3 297	701	206	22.0	12.4
61151	Technical & trade schools	11	9 385	7 879	3 297	701	206	22.0	12.4
611519	Other trade & technical schools	6	8 339	6 897	2 960	627	173	24.7	2.1
6116	Other schools & instruction	29	D	D	D	D	c	D	D
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
61169	All other schools & instruction	20	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	18	D	D	D	D	c	D	D
Fort Worth—Arlington, TX PMSA									
61	Educational services	19	9 108	8 535	2 376	254	87	20.3	66.0
611	Educational services	19	9 108	8 535	2 376	254	87	20.3	66.0
6115	Technical & trade schools	6	1 805	1 726	462	105	27	33.6	39.8
61151	Technical & trade schools	6	1 805	1 726	462	105	27	33.6	39.8
6116	Other schools & instruction	8	D	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	D	a	D	D
EL PASO, TX MSA									
61	Educational services	6	D	D	D	D	c	D	D
611	Educational services	6	D	D	D	D	c	D	D
6116	Other schools & instruction	4	D	D	D	D	c	D	D
61169	All other schools & instruction	1	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	D	b	D	D
HOUSTON—GALVESTON—BRAZORIA, TX CMSA									
61	Educational services	73	42 674	39 758	14 253	3 308	733	16.8	31.0
611	Educational services	73	42 674	39 758	14 253	3 308	733	16.8	31.0
6115	Technical & trade schools	11	D	D	D	D	b	D	D
61151	Technical & trade schools	11	D	D	D	D	b	D	D
6116	Other schools & instruction	49	D	D	D	D	f	D	D
61161	Fine arts schools	14	14 825	13 972	5 935	1 335	309	4.9	14.2
611610	Fine arts schools	14	14 825	13 972	5 935	1 335	309	4.9	14.2
6116101	Dance schools (including children's & professionals')	3	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	11	D	D	D	D	b	D	D
61162	Sports & recreation instruction	7	3 036	3 066	504	87	24	84.1	6.1
611620	Sports & recreation instruction	7	3 036	3 066	504	87	24	84.1	6.1
61169	All other schools & instruction	24	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	21	D	D	D	D	c	D	D
6117	Educational support services	9	10 359	9 391	2 402	556	78	4.3	53.4
61171	Educational support services	9	10 359	9 391	2 402	556	78	4.3	53.4
611710	Educational support services	9	10 359	9 391	2 402	556	78	4.3	53.4
Brazoria, TX PMSA									
61	Educational services	1	D	D	D	D	a	D	D
Galveston—Texas City, TX PMSA									
61	Educational services	2	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
HOUSTON—GALVESTON—BRAZORIA, TX CMSA—Con.									
Houston, TX PMSA									
61	Educational services	70	42 449	39 564	14 150	3 283	725	16.4	31.1
611	Educational services	70	42 449	39 564	14 150	3 283	725	16.4	31.1
6115	Technical & trade schools	10	3 526	3 192	1 145	263	41	50.3	49.7
61151	Technical & trade schools	10	3 526	3 192	1 145	263	41	50.3	49.7
6116	Other schools & instruction	47	27 736	26 238	10 303	2 406	599	15.2	20.8
61161	Fine arts schools	13	D	D	D	D	e	D	D
611610	Fine arts schools	13	D	D	D	D	e	D	D
6116101	Dance schools (including children's & professionals)	3	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	10	D	D	D	D	b	D	D
61162	Sports & recreation instruction	7	3 036	3 066	504	87	24	84.1	6.1
611620	Sports & recreation instruction	7	3 036	3 066	504	87	24	84.1	6.1
61169	All other schools & instruction	23	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	21	D	D	D	D	c	D	D
6117	Educational support services	9	10 359	9 391	2 402	556	78	4.3	53.4
61171	Educational support services	9	10 359	9 391	2 402	556	78	4.3	53.4
611710	Educational support services	9	10 359	9 391	2 402	556	78	4.3	53.4
KILLEEN—TEMPLE, TX MSA									
61	Educational services	1	D	D	D	D	a	D	D
LAREDO, TX MSA									
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	D	b	D	D
LONGVIEW—MARSHALL, TX MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
LUBBOCK, TX MSA									
61	Educational services	7	1 984	1 909	1 025	258	56	—	9.7
611	Educational services	7	1 984	1 909	1 025	258	56	—	9.7
6116	Other schools & instruction	4	D	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D
MCALLEN—EDINBURG—MISSION, TX MSA									
61	Educational services	7	1 071	1 109	383	45	43	22.8	21.3
611	Educational services	7	1 071	1 109	383	45	43	22.8	21.3
6116	Other schools & instruction	5	D	D	D	D	b	D	D
ODESSA—MIDLAND, TX MSA									
61	Educational services	6	1 541	1 483	422	99	23	50.6	7.7
611	Educational services	6	1 541	1 483	422	99	23	50.6	7.7
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	D	a	D	D
SAN ANGELO, TX MSA									
61	Educational services	1	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (MSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SAN ANTONIO, TX MSA									
61	Educational services	28	16 352	14 723	5 791	1 456	416	34.1	3.2
611	Educational services	28	16 352	14 723	5 791	1 456	416	34.1	3.2
6115	Technical & trade schools	6	1 172	998	328	85	39	51.0	7.4
61151	Technical & trade schools	6	1 172	998	328	85	39	51.0	7.4
6116	Other schools & instruction	15	10 806	9 513	3 312	827	258	37.8	3.8
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
61169	All other schools & instruction	7	4 114	4 258	2 139	551	142	17.5	4.2
611699	All other miscellaneous schools & instruction	5	D	D	D	D	c	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
SHERMAN—DENISON, TX MSA									
61	Educational services	1	D	D	D	D	a	D	D
611	Educational services	1	D	D	D	D	a	D	D
TEXARKANA, TX—TEXARKANA, AR MSA									
61	Educational services	2	D	D	D	D	a	D	D
TYLER, TX MSA									
61	Educational services	1	D	D	D	D	a	D	D
WACO, TX MSA									
61	Educational services	2	D	D	D	D	a	D	D
WICHITA FALLS, TX MSA									
61	Educational services	3	D	D	D	D	b	D	D
611	Educational services	3	D	D	D	D	b	D	D
6114	Business schools, & computer & management training ..	1	D	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	D	b	D	D
611430	Professional & management development training ..	1	D	D	D	D	b	D	D
AREA OUTSIDE TEXAS METROPOLITAN AREAS									
61	Educational services	18	4 049	2 964	783	245	69	53.0	13.1
611	Educational services	18	4 049	2 964	783	245	69	53.0	13.1
6116	Other schools & instruction	15	D	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	3	D	D	D	D	a	D	D
61169	All other schools & instruction	8	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANDERSON COUNTY, TX								
61	Educational services	3	316	80	18	14	D	-
611	Educational services	3	316	80	18	14	D	-
ANGELINA COUNTY, TX								
61	Educational services	4	610	161	32	15	38.2	12.3
611	Educational services	4	610	161	32	15	38.2	12.3
ARANSAS COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
ATASCOSA COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
AUSTIN COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
BANDERA COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BASTROP COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
BELL COUNTY, TX								
61	Educational services	19	D	D	D	c	D	D
611	Educational services	19	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	a	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
BEXAR COUNTY, TX								
61	Educational services	155	74 654	19 618	4 521	1 083	22.1	17.0
611	Educational services	155	74 654	19 618	4 521	1 083	22.1	17.0
6114	Business schools, & computer & management training	28	D	D	D	e	D	D
61142	Computer training	12	D	D	D	c	D	D
611420	Computer training	12	D	D	D	c	D	D
61143	Professional & management development training	14	D	D	D	b	D	D
611430	Professional & management development training	14	D	D	D	b	D	D
6115	Technical & trade schools	32	24 653	6 183	1 435	254	17.2	5.3
61151	Technical & trade schools	32	24 653	6 183	1 435	254	17.2	5.3
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611512	Flight training	8	D	D	D	c	D	D
611519	Other trade & technical schools	15	D	D	D	c	D	D
6116	Other schools & instruction	79	D	D	D	e	D	D
61161	Fine arts schools	26	5 316	889	188	96	58.9	12.3
611610	Fine arts schools	26	5 316	889	188	96	58.9	12.3
6116101	Dance schools (including children's & professionals)	19	D	D	D	b	D	D
6116102	Art, drama, & music schools	7	D	D	D	a	D	D
61162	Sports & recreation instruction	13	D	D	D	b	D	D
611620	Sports & recreation instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	37	D	D	D	e	D	D
611691	Exam preparation & tutoring	9	D	D	D	c	D	D
611692	Automobile driving schools	17	D	D	D	c	D	D
6117	Educational support services	16	D	D	D	b	D	D
61171	Educational support services	16	D	D	D	b	D	D
611710	Educational support services	16	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOWIE COUNTY, TX								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
BRAZORIA COUNTY, TX								
61	Educational services	23	2 301	819	229	85	61.7	27.4
611	Educational services	23	2 301	819	229	85	61.7	27.4
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	13	1 274	399	123	59	36.0	48.2
BRAZOS COUNTY, TX								
61	Educational services	20	4 496	1 682	505	119	67.2	6.8
611	Educational services	20	4 496	1 682	505	119	67.2	6.8
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	2 318	504	122	73	78.7	6.5
61161	Fine arts schools	6	1 118	72	22	19	97.0	—
611610	Fine arts schools	6	1 118	72	22	19	97.0	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
BREWSTER COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BROWN COUNTY, TX								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
BURNET COUNTY, TX								
61	Educational services	3	D	D	D	a	D	D
CALDWELL COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
CALHOUN COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
CAMERON COUNTY, TX								
61	Educational services	23	8 381	2 592	632	216	17.9	65.8
611	Educational services	23	8 381	2 592	632	216	17.9	65.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	16	5 569	1 567	384	159	25.4	74.6
61169	All other schools & instruction	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
CASS COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
CHEROKEE COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLLIN COUNTY, TX								
61	Educational services	79	24 977	7 887	1 498	376	36.2	5.5
611	Educational services	79	24 977	7 887	1 498	376	36.2	5.5
6114	Business schools, & computer & management training	15	11 674	2 906	552	39	20.1	.2
61143	Professional & management development training	9	D	D	D	b	D	D
611430	Professional & management development training	9	D	D	D	b	D	D
6115	Technical & trade schools	5	942	185	53	13	36.7	42.9
61151	Technical & trade schools	5	942	185	53	13	36.7	42.9
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	51	10 947	4 122	760	314	47.8	8.4
61161	Fine arts schools	22	3 535	806	166	90	78.6	1.8
611610	Fine arts schools	22	3 535	806	166	90	78.6	1.8
6116101	Dance schools (including children's & professionals')	13	1 899	526	116	58	62.6	1.1
6116102	Art, drama, & music schools	9	1 636	280	50	32	97.2	2.8
61162	Sports & recreation instruction	12	2 964	1 566	331	81	17.5	5.4
611620	Sports & recreation instruction	12	2 964	1 566	331	81	17.5	5.4
61169	All other schools & instruction	16	D	D	D	c	D	D
COLORADO COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
COMAL COUNTY, TX								
61	Educational services	17	3 406	1 369	317	83	15.1	1.4
611	Educational services	17	3 406	1 369	317	83	15.1	1.4
6116	Other schools & instruction	11	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
COMANCHE COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
CORYELL COUNTY, TX								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
DALLAS COUNTY, TX								
61	Educational services	386	308 206	104 414	22 876	4 346	16.9	12.8
611	Educational services	386	308 206	104 414	22 876	4 346	16.9	12.8
6114	Business schools, & computer & management training	97	104 873	39 461	9 365	1 456	12.3	9.8
61141	Business & secretarial schools	7	8 884	3 612	894	123	.1	32.5
611410	Business & secretarial schools	7	8 884	3 612	894	123	.1	32.5
61142	Computer training	42	60 228	19 518	5 026	667	13.7	7.0
611420	Computer training	42	60 228	19 518	5 026	667	13.7	7.0
61143	Professional & management development training	48	35 761	16 331	3 445	666	13.0	8.9
611430	Professional & management development training	48	35 761	16 331	3 445	666	13.0	8.9
6115	Technical & trade schools	63	79 440	28 415	5 221	938	8.0	13.8
61151	Technical & trade schools	63	79 440	28 415	5 221	938	8.0	13.8
611511	Cosmetology & barber schools	24	D	D	D	c	D	D
611512	Flight training	11	20 497	8 262	624	120	6.6	—
611513	Apprenticeship training	2	D	D	D	c	D	D
611519	Other trade & technical schools	26	36 561	12 846	2 998	549	10.8	25.1
6116	Other schools & instruction	190	102 164	27 327	6 374	1 512	27.0	15.1
61161	Fine arts schools	62	11 318	4 262	1 065	378	25.5	12.8
611610	Fine arts schools	62	11 318	4 262	1 065	378	25.5	12.8
6116101	Dance schools (including children's & professionals')	50	D	D	D	e	D	D
6116102	Art, drama, & music schools	12	D	D	D	c	D	D
61162	Sports & recreation instruction	37	33 023	5 748	1 174	351	10.4	19.0
611620	Sports & recreation instruction	37	33 023	5 748	1 174	351	10.4	19.0
61163	Language schools	7	D	D	D	b	D	D
611630	Language schools	7	D	D	D	b	D	D
61169	All other schools & instruction	84	D	D	D	f	D	D
611691	Exam preparation & tutoring	19	18 652	7 713	1 935	269	85.4	7.4
611692	Automobile driving schools	20	3 138	1 332	279	156	41.0	22.2
611699	All other miscellaneous schools & instruction	45	D	D	D	e	D	D
6117	Educational support services	36	21 729	9 211	1 916	440	24.9	12.7
61171	Educational support services	36	21 729	9 211	1 916	440	24.9	12.7
611710	Educational support services	36	21 729	9 211	1 916	440	24.9	12.7
DEAF SMITH COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DENTON COUNTY, TX								
61	Educational services	61	14 874	3 720	758	251	52.9	10.2
611	Educational services	61	14 874	3 720	758	251	52.9	10.2
6114	Business schools, & computer & management training	10	4 365	1 163	249	46	34.9	3.3
61142	Computer training	7	D	D	D	b	D	D
611420	Computer training	7	D	D	D	b	D	D
6115	Technical & trade schools	5	1 055	270	58	22	.9	75.2
61151	Technical & trade schools	5	1 055	270	58	22	.9	75.2
6116	Other schools & instruction	38	6 638	1 616	297	160	68.2	6.5
61161	Fine arts schools	17	D	D	D	b	D	D
611610	Fine arts schools	17	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	15	D	D	D	b	D	D
61162	Sports & recreation instruction	10	1 821	613	97	79	46.6	10.5
611620	Sports & recreation instruction	10	1 821	613	97	79	46.6	10.5
61169	All other schools & instruction	11	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
6117	Educational support services	8	2 816	671	154	23	64.1	5.2
61171	Educational support services	8	2 816	671	154	23	64.1	5.2
611710	Educational support services	8	2 816	671	154	23	64.1	5.2
ECTOR COUNTY, TX								
61	Educational services	9	3 320	1 288	309	77	68.0	5.8
611	Educational services	9	3 320	1 288	309	77	68.0	5.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ELLIS COUNTY, TX								
61	Educational services	10	1 493	539	127	29	37.4	2.1
611	Educational services	10	1 493	539	127	29	37.4	2.1
EL PASO COUNTY, TX								
61	Educational services	50	21 926	8 121	1 706	645	14.0	10.6
611	Educational services	50	21 926	8 121	1 706	645	14.0	10.6
6114	Business schools, & computer & management training	12	10 308	4 258	810	359	4.9	1.4
61142	Computer training	5	D	D	D	e	D	D
611420	Computer training	5	D	D	D	e	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	26	6 680	2 168	490	187	17.8	10.9
61169	All other schools & instruction	12	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	5	3 564	862	208	54	7.6	9.7
ERATH COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
FAYETTE COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
FORT BEND COUNTY, TX								
61	Educational services	40	D	D	D	c	D	D
611	Educational services	40	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	31	D	D	D	c	D	D
61162	Sports & recreation instruction	12	1 400	338	39	27	39.6	47.1
611620	Sports & recreation instruction	12	1 400	338	39	27	39.6	47.1
61169	All other schools & instruction	14	D	D	D	b	D	D
GALVESTON COUNTY, TX								
61	Educational services	21	3 594	884	172	82	91.6	3.2
611	Educational services	21	3 594	884	172	82	91.6	3.2
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	15	1 788	478	101	60	93.5	6.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRAY COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
GRAYSON COUNTY, TX								
61	Educational services	8	1 628	575	122	48	25.6	13.6
611	Educational services	8	1 628	575	122	48	25.6	13.6
6116	Other schools & instruction	5	721	234	43	32	36.6	30.7
GREGG COUNTY, TX								
61	Educational services	16	2 962	795	181	91	62.8	5.8
611	Educational services	16	2 962	795	181	91	62.8	5.8
6115	Technical & trade schools	6	D	D	D	a	D	D
61151	Technical & trade schools	6	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
GUADALUPE COUNTY, TX								
61	Educational services	8	614	107	24	20	98.5	1.5
611	Educational services	8	614	107	24	20	98.5	1.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
HALE COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
HARDIN COUNTY, TX								
61	Educational services	3	122	33	3	2	100.0	—
HARRIS COUNTY, TX								
61	Educational services	489	256 579	87 599	19 150	4 650	29.7	12.3
611	Educational services	489	256 579	87 599	19 150	4 650	29.7	12.3
6114	Business schools, & computer & management training	90	62 575	26 019	5 855	812	28.8	8.4
61141	Business & secretarial schools	15	12 795	5 267	1 283	256	5.4	11.9
611410	Business & secretarial schools	15	12 795	5 267	1 283	256	5.4	11.9
61142	Computer training	38	34 864	15 691	3 451	402	27.2	9.2
611420	Computer training	38	34 864	15 691	3 451	402	27.2	9.2
61143	Professional & management development training	37	14 916	5 061	1 121	154	52.8	3.6
611430	Professional & management development training	37	14 916	5 061	1 121	154	52.8	3.6
6115	Technical & trade schools	87	85 188	23 528	5 637	1 285	24.7	11.9
61151	Technical & trade schools	87	85 188	23 528	5 637	1 285	24.7	11.9
611511	Cosmetology & barber schools	18	D	D	D	c	D	D
611512	Flight training	18	32 873	6 595	1 560	341	12.4	6.7
611519	Other trade & technical schools	47	46 399	14 364	3 404	807	34.1	15.8
6116	Other schools & instruction	262	81 250	28 263	5 954	2 292	33.3	14.3
61161	Fine arts schools	68	13 158	3 737	913	420	50.3	13.6
611610	Fine arts schools	68	13 158	3 737	913	420	50.3	13.6
6116101	Dance schools (including children's & professionals)	52	D	D	D	e	D	D
6116102	Art, drama, & music schools	16	D	D	D	b	D	D
61162	Sports & recreation instruction	75	17 143	5 614	1 145	613	50.1	20.3
611620	Sports & recreation instruction	75	17 143	5 614	1 145	613	50.1	20.3
61163	Language schools	12	D	D	D	c	D	D
611630	Language schools	12	D	D	D	c	D	D
61169	All other schools & instruction	107	D	D	D	g	D	D
611691	Exam preparation & tutoring	28	8 924	3 443	750	237	34.1	7.0
611692	Automobile driving schools	36	9 914	2 810	625	260	23.1	2.6
611699	All other miscellaneous schools & instruction	43	D	D	D	f	D	D
6117	Educational support services	50	27 566	9 789	1 704	261	36.3	16.9
61171	Educational support services	50	27 566	9 789	1 704	261	36.3	16.9
611710	Educational support services	50	27 566	9 789	1 704	261	36.3	16.9
HARRISON COUNTY, TX								
61	Educational services	4	497	139	34	11	72.2	27.8
611	Educational services	4	497	139	34	11	72.2	27.8

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAYS COUNTY, TX								
61	Educational services	9	1 992	587	132	49	28.2	23.3
611	Educational services	9	1 992	587	132	49	28.2	23.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
HENDERSON COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HIDALGO COUNTY, TX								
61	Educational services	24	11 178	4 082	752	292	11.2	26.2
611	Educational services	24	11 178	4 082	752	292	11.2	26.2
6114	Business schools, & computer & management training	5	6 972	2 604	484	149	—	35.7
61141	Business & secretarial schools	3	D	D	D	c	D	D
611410	Business & secretarial schools	3	D	D	D	c	D	D
6115	Technical & trade schools	3	921	277	65	23	D	—
61151	Technical & trade schools	3	921	277	65	23	D	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	16	3 285	1 201	203	120	29.0	13.5
61161	Fine arts schools	6	1 014	231	42	39	27.7	—
611610	Fine arts schools	6	1 014	231	42	39	27.7	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61169	All other schools & instruction	6	1 532	767	142	74	24.6	—
HOOD COUNTY, TX								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
HOPKINS COUNTY, TX								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
HOWARD COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
HUNT COUNTY, TX								
61	Educational services	7	1 388	272	68	32	31.6	65.9
611	Educational services	7	1 388	272	68	32	31.6	65.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
JACK COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
JEFFERSON COUNTY, TX								
61	Educational services	36	5 629	2 118	512	230	32.4	26.4
611	Educational services	36	5 629	2 118	512	230	32.4	26.4
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	23	2 404	637	168	115	58.7	9.6
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
JIM WELLS COUNTY, TX								
61	Educational services	3	119	30	2	2	D	—
JOHNSON COUNTY, TX								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KAUFMAN COUNTY, TX								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
KENDALL COUNTY, TX								
61	Educational services	6	2 320	522	138	22	13.0	1.3
611	Educational services	6	2 320	522	138	22	13.0	1.3
KERR COUNTY, TX								
61	Educational services	6	1 052	347	96	37	72.3	18.3
611	Educational services	6	1 052	347	96	37	72.3	18.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
KLEBERG COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LAMAR COUNTY, TX								
61	Educational services	3	536	203	53	21	D	-
611	Educational services	3	536	203	53	21	D	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LAMPASAS COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
LAVACA COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
LIBERTY COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
LIMESTONE COUNTY, TX								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
LLANO COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LUBBOCK COUNTY, TX								
61	Educational services	33	6 867	2 333	505	197	29.6	6.5
611	Educational services	33	6 867	2 333	505	197	29.6	6.5
6114	Business schools, & computer & management training	6	3 803	1 038	199	65	4.0	7.2
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
6116	Other schools & instruction	19	2 208	740	184	109	71.4	7.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MCLENNAN COUNTY, TX								
61	Educational services	20	12 748	4 331	1 015	281	9.5	16.4
611	Educational services	20	12 748	4 331	1 015	281	9.5	16.4
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	b	D	D
611430	Professional & management development training	4	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	11	1 583	536	139	87	57.2	15.0
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
MATAGORDA COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
MAVERICK COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
MEDINA COUNTY, TX								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
MIDLAND COUNTY, TX								
61	Educational services	14	1 563	548	128	82	67.1	1.0
611	Educational services	14	1 563	548	128	82	67.1	1.0
6116	Other schools & instruction	11	D	D	D	b	D	D
MONTGOMERY COUNTY, TX								
61	Educational services	31	8 811	2 718	568	145	48.8	11.8
611	Educational services	31	8 811	2 718	568	145	48.8	11.8
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
6116	Other schools & instruction	17	3 749	1 246	286	103	28.2	24.4
61161	Fine arts schools	7	1 680	343	63	44	45.7	54.3
611610	Fine arts schools	7	1 680	343	63	44	45.7	54.3
6116101	Dance schools (including children's & professionals')	6	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
MORRIS COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
NACOGDOCHES COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
NAVARRO COUNTY, TX								
61	Educational services	3	264	61	12	6	100.0	-
611	Educational services	3	264	61	12	6	100.0	-
NOLAN COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
NUECES COUNTY, TX								
61	Educational services	24	D	D	D	c	D	D
611	Educational services	24	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
61162	Sports & recreation instruction	6	1 098	211	52	31	24.4	36.8
611620	Sports & recreation instruction	6	1 098	211	52	31	24.4	36.8
OCHILTREE COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ORANGE COUNTY, TX								
61	Educational services	9	896	270	67	33	64.4	.4
611	Educational services	9	896	270	67	33	64.4	.4
PALO PINTO COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PARKER COUNTY, TX								
61	Educational services	6	1 682	659	170	53	46.6	—
611	Educational services	6	1 682	659	170	53	46.6	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
PECOS COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
POLK COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
POTTER COUNTY, TX								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
PRESIDIO COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
RANDALL COUNTY, TX								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
REAL COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
ROCKWALL COUNTY, TX								
61	Educational services	6	1 029	288	41	16	82.5	17.5
611	Educational services	6	1 029	288	41	16	82.5	17.5
RUNNELS COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
RUSK COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SAN JACINTO COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
SAN PATRICIO COUNTY, TX								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
SCURRY COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SHACKELFORD COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
SMITH COUNTY, TX								
61	Educational services	24	5 023	1 268	287	142	27.8	8.8
611	Educational services	24	5 023	1 268	287	142	27.8	8.8
6115	Technical & trade schools	6	3 012	609	149	60	10.7	4.4
61151	Technical & trade schools	6	3 012	609	149	60	10.7	4.4
6116	Other schools & instruction	17	D	D	D	b	D	D
61161	Fine arts schools	8	923	275	72	35	21.6	15.5
611610	Fine arts schools	8	923	275	72	35	21.6	15.5
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
SOMERVELL COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
TARRANT COUNTY, TX								
61	Educational services	213	85 360	29 141	7 601	2 012	26.0	11.1
611	Educational services	213	85 360	29 141	7 601	2 012	26.0	11.1
6114	Business schools, & computer & management training	47	D	D	D	e	D	D
61142	Computer training	24	D	D	D	c	D	D
611420	Computer training	24	D	D	D	c	D	D
61143	Professional & management development training	20	D	D	D	b	D	D
611430	Professional & management development training	20	D	D	D	b	D	D
6115	Technical & trade schools	41	33 639	10 622	3 085	923	9.7	10.6
61151	Technical & trade schools	41	33 639	10 622	3 085	923	9.7	10.6
611511	Cosmetology & barber schools	13	D	D	D	b	D	D
611512	Flight training	13	D	D	D	f	D	D
611519	Other trade & technical schools	15	D	D	D	c	D	D
6116	Other schools & instruction	114	D	D	D	f	D	D
61161	Fine arts schools	36	6 163	1 809	499	203	38.1	13.4
611610	Fine arts schools	36	6 163	1 809	499	203	38.1	13.4
6116101	Dance schools (including children's & professionals)	27	5 270	1 442	402	144	37.5	15.1
61162	Sports & recreation instruction	33	D	D	D	c	D	D
611620	Sports & recreation instruction	33	D	D	D	c	D	D
61169	All other schools & instruction	44	D	D	D	e	D	D
611691	Exam preparation & tutoring	9	D	D	D	b	D	D
611692	Automobile driving schools	20	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	b	D	D
TAYLOR COUNTY, TX								
61	Educational services	14	5 270	1 788	434	130	11.2	3.9
611	Educational services	14	5 270	1 788	434	130	11.2	3.9
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	765	227	54	41	72.8	27.2
TERRY COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
TITUS COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
TOM GREEN COUNTY, TX								
61	Educational services	9	1 518	379	93	47	27.3	6.1
611	Educational services	9	1 518	379	93	47	27.3	6.1
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TRAVIS COUNTY, TX								
61	Educational services	195	104 852	37 476	7 724	1 902	26.9	7.7
611	Educational services	195	104 852	37 476	7 724	1 902	26.9	7.7
6114	Business schools, & computer & management training	51	29 970	13 091	2 306	411	19.8	11.9
61142	Computer training	27	D	D	D	e	D	D
611420	Computer training	27	D	D	D	e	D	D
61143	Professional & management development training	19	D	D	D	b	D	D
611430	Professional & management development training	19	D	D	D	b	D	D
6115	Technical & trade schools	23	11 104	2 810	583	136	20.3	9.9
61151	Technical & trade schools	23	11 104	2 810	583	136	20.3	9.9
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611519	Other trade & technical schools	18	D	D	D	c	D	D
6116	Other schools & instruction	93	35 570	13 214	2 622	856	40.8	7.3
61161	Fine arts schools	23	3 499	1 072	207	117	54.7	4.1
611610	Fine arts schools	23	3 499	1 072	207	117	54.7	4.1
6116101	Dance schools (including children's & professionals)	16	2 963	935	185	108	51.4	—
61162	Sports & recreation instruction	29	12 902	3 887	907	198	62.1	8.6
611620	Sports & recreation instruction	29	12 902	3 887	907	198	62.1	8.6
61163	Language schools	7	2 602	1 084	203	103	15.0	4.8
611630	Language schools	7	2 602	1 084	203	103	15.0	4.8
61169	All other schools & instruction	34	16 567	7 171	1 305	438	25.4	7.5
611691	Exam preparation & tutoring	11	D	D	D	c	D	D
611692	Automobile driving schools	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	c	D	D
6117	Educational support services	28	28 208	8 361	2 213	499	19.5	2.8
61171	Educational support services	28	28 208	8 361	2 213	499	19.5	2.8
611710	Educational support services	28	28 208	8 361	2 213	499	19.5	2.8
UVALDE COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
VAL VERDE COUNTY, TX								
61	Educational services	4	286	57	14	7	72.7	—
611	Educational services	4	286	57	14	7	72.7	—
VAN ZANDT COUNTY, TX								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
VICTORIA COUNTY, TX								
61	Educational services	8	1 895	589	135	56	71.7	9.3
611	Educational services	8	1 895	589	135	56	71.7	9.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WALKER COUNTY, TX								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
WASHINGTON COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WEBB COUNTY, TX								
61	Educational services	9	3 482	1 482	436	66	9.6	43.3
611	Educational services	9	3 482	1 482	436	66	9.6	43.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
WHARTON COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WHEELER COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
WICHITA COUNTY, TX								
61	Educational services	12	1 315	377	87	51	44.3	2.2
611	Educational services	12	1 315	377	87	51	44.3	2.2
6115	Technical & trade schools	4	737	269	61	20	2.7	3.9
61151	Technical & trade schools	4	737	269	61	20	2.7	3.9
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
WILLIAMSON COUNTY, TX								
61	Educational services	20	4 502	1 241	242	78	56.7	12.1
611	Educational services	20	4 502	1 241	242	78	56.7	12.1
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	11	2 243	679	107	51	44.8	9.3
61162	Sports & recreation instruction	4	D	D	D	a	D	D
611620	Sports & recreation instruction	4	D	D	D	a	D	D
WISE COUNTY, TX								
61	Educational services	6	1 389	178	33	12	57.5	2.4
611	Educational services	6	1 389	178	33	12	57.5	2.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
WOOD COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABILENE, TX *								
61	Educational services	13	D	D	D	b	D	D
611	Educational services	13	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	765	227	54	41	72.8	27.2
ABILENE, TX (TAYLOR COUNTY PART) *								
61	Educational services	13	D	D	D	b	D	D
611	Educational services	13	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	765	227	54	41	72.8	27.2

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADDISON, TX								
61	Educational services	15	36 682	8 422	2 071	333	6.3	15.1
611	Educational services	15	36 682	8 422	2 071	333	6.3	15.1
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61142	Computer training	4	5 479	1 660	400	43	34.0	—
611420	Computer training	4	5 479	1 660	400	43	34.0	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	5	27 239	5 870	1 351	221	—	20.3
61162	Sports & recreation instruction	1	D	D	D	c	D	D
611620	Sports & recreation instruction	1	D	D	D	c	D	D
61169	All other schools & instruction	3	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	c	D	D
ALAMO HEIGHTS, TX								
61	Educational services	1	D	D	D	a	D	D
ALICE, TX								
61	Educational services	3	119	30	2	2	D	—
ALLEN, TX								
61	Educational services	7	547	278	39	35	68.9	—
611	Educational services	7	547	278	39	35	68.9	—
ALVIN, TX								
61	Educational services	4	514	207	70	18	30.5	58.0
611	Educational services	4	514	207	70	18	30.5	58.0
AMARILLO, TX *								
61	Educational services	18	2 707	738	165	66	78.7	1.2
611	Educational services	18	2 707	738	165	66	78.7	1.2
6115	Technical & trade schools	6	D	D	D	a	D	D
61151	Technical & trade schools	6	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	483	190	47	11	D	—
6116	Other schools & instruction	10	1 376	380	83	45	92.4	—
AMARILLO, TX (POTTER COUNTY PART) *								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
AMARILLO, TX (RANDALL COUNTY PART) *								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
ANGLETON, TX								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARLINGTON, TX								
61	Educational services	53	17 412	6 604	1 560	416	16.1	11.6
611	Educational services	53	17 412	6 604	1 560	416	16.1	11.6
6114	Business schools, & computer & management training	11	3 253	1 205	289	52	13.7	1.5
6115	Technical & trade schools	8	6 089	2 248	546	110	6.1	11.4
61151	Technical & trade schools	8	6 089	2 248	546	110	6.1	11.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	4	D	D	D	b	D	D
6116	Other schools & instruction	29	7 674	3 019	705	250	24.3	13.0
61161	Fine arts schools	8	1 430	280	73	28	73.8	—
611610	Fine arts schools	8	1 430	280	73	28	73.8	—
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61162	Sports & recreation instruction	9	2 223	847	186	93	28.7	3.3
611620	Sports & recreation instruction	9	2 223	847	186	93	28.7	3.3
61169	All other schools & instruction	12	4 021	1 892	446	129	4.3	23.0
611692	Automobile driving schools	6	D	D	D	b	D	D
AUSTIN, TX *								
61	Educational services	146	85 544	30 114	6 174	1 546	20.1	7.5
611	Educational services	146	85 544	30 114	6 174	1 546	20.1	7.5
6114	Business schools, & computer & management training	36	22 598	9 660	1 539	242	17.9	13.2
61142	Computer training	18	15 512	7 198	965	135	19.0	14.4
611420	Computer training	18	15 512	7 198	965	135	19.0	14.4
61143	Professional & management development training	13	D	D	D	b	D	D
611430	Professional & management development training	13	D	D	D	b	D	D
6115	Technical & trade schools	19	10 388	2 522	534	116	17.8	9.1
61151	Technical & trade schools	19	10 388	2 522	534	116	17.8	9.1
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611519	Other trade & technical schools	14	D	D	D	b	D	D
6116	Other schools & instruction	67	25 182	9 846	1 935	700	26.0	7.0
61161	Fine arts schools	19	3 155	1 006	205	117	49.2	4.6
611610	Fine arts schools	19	3 155	1 006	205	117	49.2	4.6
6116101	Dance schools (including children's & professionals)	13	D	D	D	c	D	D
61162	Sports & recreation instruction	19	6 127	1 762	420	124	30.9	18.0
611620	Sports & recreation instruction	19	6 127	1 762	420	124	30.9	18.0
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	24	D	D	D	e	D	D
611691	Exam preparation & tutoring	6	8 160	3 886	576	172	6.6	—
611692	Automobile driving schools	7	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	c	D	D
6117	Educational support services	24	27 376	8 086	2 166	488	17.4	2.6
61171	Educational support services	24	27 376	8 086	2 166	488	17.4	2.6
611710	Educational support services	24	27 376	8 086	2 166	488	17.4	2.6
AUSTIN, TX (TRAVIS COUNTY PART) *								
61	Educational services	144	D	D	D	g	D	D
611	Educational services	144	D	D	D	g	D	D
6114	Business schools, & computer & management training	36	22 598	9 660	1 539	242	17.9	13.2
61142	Computer training	18	15 512	7 198	965	135	19.0	14.4
611420	Computer training	18	15 512	7 198	965	135	19.0	14.4
61143	Professional & management development training	13	D	D	D	b	D	D
611430	Professional & management development training	13	D	D	D	b	D	D
6115	Technical & trade schools	19	10 388	2 522	534	116	17.8	9.1
61151	Technical & trade schools	19	10 388	2 522	534	116	17.8	9.1
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611519	Other trade & technical schools	14	D	D	D	b	D	D
6116	Other schools & instruction	65	D	D	D	f	D	D
61161	Fine arts schools	18	D	D	D	c	D	D
611610	Fine arts schools	18	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	19	6 127	1 762	420	124	30.9	18.0
611620	Sports & recreation instruction	19	6 127	1 762	420	124	30.9	18.0
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	23	D	D	D	e	D	D
611691	Exam preparation & tutoring	6	8 160	3 886	576	172	6.6	—
611692	Automobile driving schools	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	c	D	D
6117	Educational support services	24	27 376	8 086	2 166	488	17.4	2.6
61171	Educational support services	24	27 376	8 086	2 166	488	17.4	2.6
611710	Educational support services	24	27 376	8 086	2 166	488	17.4	2.6
AUSTIN, TX (WILLIAMSON COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AZLE, TX *								
61	Educational services	1	D	D	D	a	D	D
AZLE, TX (TARRANT COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
BALCONES HEIGHTS, TX								
61	Educational services	1	D	D	D	a	D	D
BALLINGER, TX								
61	Educational services	1	D	D	D	a	D	D
BASTROP, TX								
61	Educational services	1	D	D	D	a	D	D
BAY CITY, TX								
61	Educational services	1	D	D	D	a	D	D
BAYTOWN, TX *								
61	Educational services	5	315	82	14	8	98.4	1.6
611	Educational services	5	315	82	14	8	98.4	1.6
BAYTOWN, TX (HARRIS COUNTY PART) *								
61	Educational services	5	315	82	14	8	98.4	1.6
611	Educational services	5	315	82	14	8	98.4	1.6
BEAUMONT, TX								
61	Educational services	20	3 977	1 623	406	155	25.3	29.7
611	Educational services	20	3 977	1 623	406	155	25.3	29.7
6116	Other schools & instruction	10	D	D	D	b	D	D
BEDFORD, TX								
61	Educational services	13	2 477	570	116	44	70.3	18.6
611	Educational services	13	2 477	570	116	44	70.3	18.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	1 594	259	40	23	76.7	6.1
61169	All other schools & instruction	3	D	D	D	a	D	D
BELLAIRE, TX								
61	Educational services	7	3 103	1 564	383	77	8.9	81.8
611	Educational services	7	3 103	1 564	383	77	8.9	81.8
BELLVILLE, TX								
61	Educational services	2	D	D	D	a	D	D
BELTON, TX								
61	Educational services	1	D	D	D	a	D	D
BENBROOK, TX								
61	Educational services	4	1 193	434	101	37	6.8	—
611	Educational services	4	1 193	434	101	37	6.8	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
BIG SPRING, TX								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOERNE, TX								
61	Educational services	6	2 320	522	138	22	13.0	1.3
611	Educational services	6	2 320	522	138	22	13.0	1.3
BRENHAM, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BRIDGE CITY, TX								
61	Educational services	1	D	D	D	a	D	D
BRIDGEPORT, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BROWNFIELD, TX								
61	Educational services	1	D	D	D	a	D	D
BROWNSVILLE, TX								
61	Educational services	11	5 443	1 737	454	144	9.1	77.1
611	Educational services	11	5 443	1 737	454	144	9.1	77.1
6116	Other schools & instruction	7	D	D	D	c	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
BROWNWOOD, TX								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
BRYAN, TX								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals')	2	D	D	D	a	D	D
BURLESON, TX *								
61	Educational services	1	D	D	D	a	D	D
BURLESON, TX (JOHNSON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
CANTON, TX								
61	Educational services	1	D	D	D	b	D	D
CANYON, TX								
61	Educational services	1	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARROLLTON, TX *								
61	Educational services	22	9 201	3 220	977	122	10.5	11.5
611	Educational services	22	9 201	3 220	977	122	10.5	11.5
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	17	2 000	758	172	65	48.0	7.6
61161	Fine arts schools	8	1 033	343	108	36	30.2	—
611610	Fine arts schools	8	1 033	343	108	36	30.2	—
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
CARROLLTON, TX (DALLAS COUNTY PART) *								
61	Educational services	12	7 988	2 828	926	107	3.7	13.2
611	Educational services	12	7 988	2 828	926	107	3.7	13.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
CARROLLTON, TX (DENTON COUNTY PART) *								
61	Educational services	10	1 213	392	51	15	55.5	—
611	Educational services	10	1 213	392	51	15	55.5	—
6116	Other schools & instruction	8	D	D	D	a	D	D
CASTLE HILLS, TX								
61	Educational services	5	571	142	24	5	77.8	22.2
611	Educational services	5	571	142	24	5	77.8	22.2
CEDAR HILL, TX *								
61	Educational services	4	910	315	75	30	50.0	17.0
611	Educational services	4	910	315	75	30	50.0	17.0
6116	Other schools & instruction	4	910	315	75	30	50.0	17.0
CEDAR HILL, TX (DALLAS COUNTY PART) *								
61	Educational services	4	910	315	75	30	50.0	17.0
611	Educational services	4	910	315	75	30	50.0	17.0
6116	Other schools & instruction	4	910	315	75	30	50.0	17.0
CEDAR PARK, TX *								
61	Educational services	1	D	D	D	a	D	D
CEDAR PARK, TX (WILLIAMSON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
CLEBURNE, TX								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
CLEVELAND, TX								
61	Educational services	1	D	D	D	a	D	D
CLUTE, TX								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
COLLEGE STATION, TX								
61	Educational services	15	3 014	1 406	431	98	70.5	5.0
611	Educational services	15	3 014	1 406	431	98	70.5	5.0
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
COLLEYVILLE, TX								
61	Educational services	8	3 105	939	211	38	6.6	2.7
611	Educational services	8	3 105	939	211	38	6.6	2.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
COLUMBUS, TX								
61	Educational services	1	D	D	D	a	D	D
CONROE, TX								
61	Educational services	8	1 463	263	52	43	14.2	66.4
611	Educational services	8	1 463	263	52	43	14.2	66.4
6116	Other schools & instruction	6	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	3	D	D	D	a	D	D
CONVERSE, TX								
61	Educational services	1	D	D	D	a	D	D
COPPELL, TX *								
61	Educational services	8	4 547	2 387	211	65	16.0	-
611	Educational services	8	4 547	2 387	211	65	16.0	-
6116	Other schools & instruction	4	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
COPPELL, TX (DALLAS COUNTY PART) *								
61	Educational services	8	4 547	2 387	211	65	16.0	-
611	Educational services	8	4 547	2 387	211	65	16.0	-
6116	Other schools & instruction	4	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
COPPERAS COVE, TX *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
COPPERAS COVE, TX (CORYELL COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CORINTH, TX								
61	Educational services	1	D	D	D	a	D	D
CORPUS CHRISTI, TX *								
61	Educational services	24	D	D	D	c	D	D
611	Educational services	24	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
61162	Sports & recreation instruction	6	1 098	211	52	31	24.4	36.8
611620	Sports & recreation instruction	6	1 098	211	52	31	24.4	36.8

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							From administrative records ¹	Estimated ²
CORPUS CHRISTI, TX (NUECES COUNTY PART) *								
61	Educational services	24	D	D	D	c	D	D
611	Educational services	24	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
61162	Sports & recreation instruction	6	1 098	211	52	31	24.4	36.8
611620	Sports & recreation instruction	6	1 098	211	52	31	24.4	36.8
CORSICANA, TX								
61	Educational services	3	264	61	12	6	100.0	—
611	Educational services	3	264	61	12	6	100.0	—
DAINGERFIELD, TX								
61	Educational services	1	D	D	D	a	D	D
DALLAS, TX *								
61	Educational services	206	155 513	58 771	13 658	2 726	23.2	13.1
611	Educational services	206	155 513	58 771	13 658	2 726	23.2	13.1
6114	Business schools, & computer & management training	53	70 602	27 334	6 302	1 075	11.2	4.7
61141	Business & secretarial schools	5	D	D	D	b	D	D
611410	Business & secretarial schools	5	D	D	D	b	D	D
61142	Computer training	21	36 799	10 909	2 723	441	14.3	4.0
611420	Computer training	21	36 799	10 909	2 723	441	14.3	4.0
61143	Professional & management development training	27	D	D	D	f	D	D
611430	Professional & management development training	27	D	D	D	f	D	D
6115	Technical & trade schools	36	40 738	13 524	3 241	621	10.9	24.6
61151	Technical & trade schools	36	40 738	13 524	3 241	621	10.9	24.6
611511	Cosmetology & barber schools	14	D	D	D	b	D	D
611512	Flight training	6	D	D	D	b	D	D
611519	Other trade & technical schools	15	32 984	11 464	2 748	486	9.5	27.8
6116	Other schools & instruction	95	35 631	13 673	3 283	691	60.7	12.1
61161	Fine arts schools	33	6 667	2 584	617	227	31.9	8.3
611610	Fine arts schools	33	6 667	2 584	617	227	31.9	8.3
6116101	Dance schools (including children's & professionals')	24	4 295	1 471	352	130	31.5	10.8
6116102	Art, drama, & music schools	9	2 372	1 113	265	97	32.6	3.8
61162	Sports & recreation instruction	15	2 516	671	152	57	35.5	21.2
611620	Sports & recreation instruction	15	2 516	671	152	57	35.5	21.2
61163	Language schools	6	D	D	D	b	D	D
611630	Language schools	6	D	D	D	b	D	D
61169	All other schools & instruction	41	D	D	D	e	D	D
611691	Exam preparation & tutoring	12	17 663	7 408	1 875	230	88.9	5.7
611699	All other miscellaneous schools & instruction	24	D	D	D	b	D	D
6117	Educational support services	22	8 542	4 240	832	339	23.8	31.7
61171	Educational support services	22	8 542	4 240	832	339	23.8	31.7
611710	Educational support services	22	8 542	4 240	832	339	23.8	31.7
DALLAS, TX (COLLIN COUNTY PART) *								
61	Educational services	7	1 914	856	148	24	28.3	.5
611	Educational services	7	1 914	856	148	24	28.3	.5

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							From administrative records ¹	Estimated ²
DALLAS, TX (DALLAS COUNTY PART) *								
61	Educational services	199	153 599	57 915	13 510	2 702	23.1	13.3
611	Educational services	199	153 599	57 915	13 510	2 702	23.1	13.3
6114	Business schools, & computer & management training	51	D	D	D	g	D	D
61141	Business & secretarial schools	5	D	D	D	b	D	D
611410	Business & secretarial schools	5	D	D	D	b	D	D
61142	Computer training	21	36 799	10 909	2 723	441	14.3	4.0
611420	Computer training	21	36 799	10 909	2 723	441	14.3	4.0
61143	Professional & management development training	25	D	D	D	f	D	D
611430	Professional & management development training	25	D	D	D	f	D	D
6115	Technical & trade schools	36	40 738	13 524	3 241	621	10.9	24.6
61151	Technical & trade schools	36	40 738	13 524	3 241	621	10.9	24.6
611511	Cosmetology & barber schools	14	D	D	D	b	D	D
611512	Flight training	6	D	D	D	b	D	D
611519	Other trade & technical schools	15	32 984	11 464	2 748	486	9.5	27.8
6116	Other schools & instruction	92	D	D	D	f	D	D
61161	Fine arts schools	31	D	D	D	c	D	D
611610	Fine arts schools	31	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	24	4 295	1 471	352	130	31.5	10.8
6116102	Art, drama, & music schools	7	D	D	D	b	D	D
61162	Sports & recreation instruction	15	2 516	671	152	57	35.5	21.2
611620	Sports & recreation instruction	15	2 516	671	152	57	35.5	21.2
61163	Language schools	6	D	D	D	b	D	D
611630	Language schools	6	D	D	D	b	D	D
61169	All other schools & instruction	40	D	D	D	e	D	D
611691	Exam preparation & tutoring	12	17 663	7 408	1 875	230	88.9	5.7
611699	All other miscellaneous schools & instruction	23	D	D	D	b	D	D
6117	Educational support services	20	D	D	D	e	D	D
61171	Educational support services	20	D	D	D	e	D	D
611710	Educational support services	20	D	D	D	e	D	D
DECATUR, TX								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
DEER PARK, TX								
61	Educational services	5	453	142	22	16	51.4	48.6
611	Educational services	5	453	142	22	16	51.4	48.6
DEL RIO, TX								
61	Educational services	4	286	57	14	7	72.7	—
611	Educational services	4	286	57	14	7	72.7	—
DENTON, TX								
61	Educational services	12	2 945	793	208	82	41.8	12.8
611	Educational services	12	2 945	793	208	82	41.8	12.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	1 459	220	51	37	81.8	—
61169	All other schools & instruction	4	D	D	D	a	D	D
DESOTO, TX								
61	Educational services	4	1 006	175	32	8	46.8	53.2
611	Educational services	4	1 006	175	32	8	46.8	53.2
DICKINSON, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
DUBLIN, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUNCANVILLE, TX								
61	Educational services	7	3 624	1 430	260	78	12.0	74.2
611	Educational services	7	3 624	1 430	260	78	12.0	74.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
EAGLE PASS, TX								
61	Educational services	1	D	D	D	a	D	D
EDGECLIFF, TX								
61	Educational services	1	D	D	D	a	D	D
EDINBURG, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
EL LAGO, TX								
61	Educational services	1	D	D	D	a	D	D
EL PASO, TX								
61	Educational services	47	D	D	D	e	D	D
611	Educational services	47	D	D	D	e	D	D
6114	Business schools, & computer & management training	11	D	D	D	c	D	D
6115	Technical & trade schools	8	2 963	1 062	264	68	46.2	3.1
61151	Technical & trade schools	8	2 963	1 062	264	68	46.2	3.1
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	26	6 680	2 168	490	187	17.8	10.9
61169	All other schools & instruction	12	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	5	3 564	862	208	54	7.6	9.7
ENNIS, TX								
61	Educational services	2	D	D	D	a	D	D
EULESS, TX								
61	Educational services	5	970	307	55	19	43.8	22.7
611	Educational services	5	970	307	55	19	43.8	22.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
EVERMAN, TX								
61	Educational services	1	D	D	D	a	D	D
FARMERS BRANCH, TX								
61	Educational services	15	22 766	7 696	1 638	204	4.3	14.0
611	Educational services	15	22 766	7 696	1 638	204	4.3	14.0
6114	Business schools, & computer & management training	8	4 172	1 933	469	48	14.7	39.7
61142	Computer training	3	3 232	1 475	425	39	D	51.3
611420	Computer training	3	3 232	1 475	425	39	D	51.3
6115	Technical & trade schools	3	D	D	D	c	D	D
61151	Technical & trade schools	3	D	D	D	c	D	D
611513	Apprenticeship training	1	D	D	D	c	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
FLOWER MOUND, TX *								
61	Educational services	7	1 721	495	115	18	66.9	—
611	Educational services	7	1 721	495	115	18	66.9	—
FLOWER MOUND, TX (DENTON COUNTY PART) *								
61	Educational services	7	1 721	495	115	18	66.9	—
611	Educational services	7	1 721	495	115	18	66.9	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORNEY, TX								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
FORT WORTH, TX *								
61	Educational services	76	45 305	15 117	4 269	1 139	27.1	10.2
611	Educational services	76	45 305	15 117	4 269	1 139	27.1	10.2
6114	Business schools, & computer & management training	17	D	D	D	c	D	D
61142	Computer training	9	8 467	4 270	994	132	27.6	—
611420	Computer training	9	8 467	4 270	994	132	27.6	—
6115	Technical & trade schools	14	22 018	6 549	2 075	708	5.1	9.2
61151	Technical & trade schools	14	22 018	6 549	2 075	708	5.1	9.2
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611512	Flight training	4	D	D	D	f	D	D
611519	Other trade & technical schools	6	8 979	2 585	635	103	11.4	.3
6116	Other schools & instruction	41	11 965	3 213	993	260	63.2	18.8
61161	Fine arts schools	14	1 956	654	203	66	21.0	38.7
611610	Fine arts schools	14	1 956	654	203	66	21.0	38.7
6116101	Dance schools (including children's & professionals)	11	1 778	595	187	47	15.3	42.6
61162	Sports & recreation instruction	11	3 125	744	149	56	54.2	34.7
611620	Sports & recreation instruction	11	3 125	744	149	56	54.2	34.7
61169	All other schools & instruction	15	D	D	D	c	D	D
611692	Automobile driving schools	3	D	D	D	b	D	D
FORT WORTH, TX (TARRANT COUNTY PART) *								
61	Educational services	76	45 305	15 117	4 269	1 139	27.1	10.2
611	Educational services	76	45 305	15 117	4 269	1 139	27.1	10.2
6114	Business schools, & computer & management training	17	D	D	D	c	D	D
61142	Computer training	9	8 467	4 270	994	132	27.6	—
611420	Computer training	9	8 467	4 270	994	132	27.6	—
6115	Technical & trade schools	14	22 018	6 549	2 075	708	5.1	9.2
61151	Technical & trade schools	14	22 018	6 549	2 075	708	5.1	9.2
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611512	Flight training	4	D	D	D	f	D	D
611519	Other trade & technical schools	6	8 979	2 585	635	103	11.4	.3
6116	Other schools & instruction	41	11 965	3 213	993	260	63.2	18.8
61161	Fine arts schools	14	1 956	654	203	66	21.0	38.7
611610	Fine arts schools	14	1 956	654	203	66	21.0	38.7
6116101	Dance schools (including children's & professionals)	11	1 778	595	187	47	15.3	42.6
61162	Sports & recreation instruction	11	3 125	744	149	56	54.2	34.7
611620	Sports & recreation instruction	11	3 125	744	149	56	54.2	34.7
61169	All other schools & instruction	15	D	D	D	c	D	D
611692	Automobile driving schools	3	D	D	D	b	D	D
FREESPORT, TX								
61	Educational services	1	D	D	D	a	D	D
FRIENDSWOOD, TX *								
61	Educational services	7	1 238	279	39	21	95.9	4.1
611	Educational services	7	1 238	279	39	21	95.9	4.1
FRIENDSWOOD, TX (GALVESTON COUNTY PART) *								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
FRIENDSWOOD, TX (HARRIS COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
FRISCO, TX *								
61	Educational services	4	522	122	20	9	53.4	—
611	Educational services	4	522	122	20	9	53.4	—
FRISCO, TX (COLLIN COUNTY PART) *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
FRISCO, TX (DENTON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GALVESTON, TX								
61	Educational services	3	376	56	9	5	80.9	19.1
611	Educational services	3	376	56	9	5	80.9	19.1
GARLAND, TX *								
61	Educational services	24	29 999	4 741	1 232	210	6.5	2.7
611	Educational services	24	29 999	4 741	1 232	210	6.5	2.7
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	c	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
GARLAND, TX (DALLAS COUNTY PART) *								
61	Educational services	24	29 999	4 741	1 232	210	6.5	2.7
611	Educational services	24	29 999	4 741	1 232	210	6.5	2.7
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	c	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
GEORGETOWN, TX								
61	Educational services	6	1 988	463	118	32	75.2	10.5
611	Educational services	6	1 988	463	118	32	75.2	10.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
GRANBURY, TX								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
GRAND PRAIRIE, TX *								
61	Educational services	9	4 374	1 448	352	102	34.2	18.8
611	Educational services	9	4 374	1 448	352	102	34.2	18.8
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
GRAND PRAIRIE, TX (DALLAS COUNTY PART) *								
61	Educational services	5	848	245	60	22	42.0	58.0
611	Educational services	5	848	245	60	22	42.0	58.0
GRAND PRAIRIE, TX (TARRANT COUNTY PART) *								
61	Educational services	4	3 526	1 203	292	80	32.3	9.4
611	Educational services	4	3 526	1 203	292	80	32.3	9.4
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
GRAPEVINE, TX *								
61	Educational services	6	1 050	376	94	32	57.1	-
611	Educational services	6	1 050	376	94	32	57.1	-
6116	Other schools & instruction	3	D	D	D	b	D	D
GRAPEVINE, TX (TARRANT COUNTY PART) *								
61	Educational services	6	1 050	376	94	32	57.1	-
611	Educational services	6	1 050	376	94	32	57.1	-
6116	Other schools & instruction	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
GREENVILLE, TX								
61	Educational services	4	617	176	47	24	58.8	35.3
611	Educational services	4	617	176	47	24	58.8	35.3
GROVES, TX								
61	Educational services	2	D	D	D	a	D	D
HALLETTSVILLE, TX								
61	Educational services	1	D	D	D	a	D	D
HALTOM CITY, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
HARKER HEIGHTS, TX								
61	Educational services	2	D	D	D	a	D	D
HARLINGEN, TX								
61	Educational services	7	1 946	557	115	42	5.2	62.9
611	Educational services	7	1 946	557	115	42	5.2	62.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HEATH, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
HEDWIG VILLAGE, TX								
61	Educational services	3	428	332	62	56	100.0	—
611	Educational services	3	428	332	62	56	100.0	—
HENDERSON, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HEREFORD, TX								
61	Educational services	1	D	D	D	a	D	D
HEWITT, TX								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
HIGHLAND VILLAGE, TX								
61	Educational services	1	D	D	D	a	D	D
HONDO, TX								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
HORIZON CITY, TX								
61	Educational services	1	D	D	D	c	D	D
611	Educational services	1	D	D	D	c	D	D
6114	Business schools, & computer & management training	1	D	D	D	c	D	D
61142	Computer training	1	D	D	D	c	D	D
611420	Computer training	1	D	D	D	c	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
HOUSTON, TX *								
61	Educational services	326	218 293	74 787	16 286	3 675	26.2	10.7
611	Educational services	326	218 293	74 787	16 286	3 675	26.2	10.7
6114	Business schools, & computer & management training	72	57 313	23 782	5 358	746	27.4	4.1
61141	Business & secretarial schools	11	12 582	5 182	1 269	253	5.1	10.8
611410	Business & secretarial schools	11	12 582	5 182	1 269	253	5.1	10.8
61142	Computer training	32	31 450	13 852	3 035	356	27.7	1.8
611420	Computer training	32	31 450	13 852	3 035	356	27.7	1.8
61143	Professional & management development training	29	13 281	4 748	1 054	137	47.5	3.5
611430	Professional & management development training	29	13 281	4 748	1 054	137	47.5	3.5
6115	Technical & trade schools	61	78 534	21 774	5 218	1 171	23.0	12.0
61151	Technical & trade schools	61	78 534	21 774	5 218	1 171	23.0	12.0
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611512	Flight training	10	29 937	6 157	1 456	297	9.1	6.9
611519	Other trade & technical schools	38	45 181	14 040	3 357	788	32.9	15.6
6116	Other schools & instruction	154	57 740	20 462	4 237	1 539	27.1	12.3
61161	Fine arts schools	34	7 395	2 138	489	216	45.8	19.0
611610	Fine arts schools	34	7 395	2 138	489	216	45.8	19.0
6116101	Dance schools (including children's & professionals)	25	5 307	1 325	326	173	41.8	9.1
6116102	Art, drama, & music schools	9	2 088	813	163	43	55.8	44.2
61162	Sports & recreation instruction	45	11 689	3 645	694	465	47.3	23.6
611620	Sports & recreation instruction	45	11 689	3 645	694	465	47.3	23.6
61163	Language schools	10	D	D	D	c	D	D
611630	Language schools	10	D	D	D	c	D	D
61169	All other schools & instruction	65	D	D	D	f	D	D
611691	Exam preparation & tutoring	21	7 775	2 959	678	179	33.9	8.0
611692	Automobile driving schools	16	6 878	1 555	321	109	9.5	3.8
611699	All other miscellaneous schools & instruction	28	D	D	D	e	D	D
6117	Educational support services	39	24 706	8 769	1 473	219	31.3	18.2
61171	Educational support services	39	24 706	8 769	1 473	219	31.3	18.2
611710	Educational support services	39	24 706	8 769	1 473	219	31.3	18.2
HOUSTON, TX (FORT BEND COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
HOUSTON, TX (HARRIS COUNTY PART) *								
61	Educational services	325	D	D	D	h	D	D
611	Educational services	325	D	D	D	h	D	D
6114	Business schools, & computer & management training	72	57 313	23 782	5 358	746	27.4	4.1
61141	Business & secretarial schools	11	12 582	5 182	1 269	253	5.1	10.8
611410	Business & secretarial schools	11	12 582	5 182	1 269	253	5.1	10.8
61142	Computer training	32	31 450	13 852	3 035	356	27.7	1.8
611420	Computer training	32	31 450	13 852	3 035	356	27.7	1.8
61143	Professional & management development training	29	13 281	4 748	1 054	137	47.5	3.5
611430	Professional & management development training	29	13 281	4 748	1 054	137	47.5	3.5
6115	Technical & trade schools	61	78 534	21 774	5 218	1 171	23.0	12.0
61151	Technical & trade schools	61	78 534	21 774	5 218	1 171	23.0	12.0
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611512	Flight training	10	29 937	6 157	1 456	297	9.1	6.9
611519	Other trade & technical schools	38	45 181	14 040	3 357	788	32.9	15.6
6116	Other schools & instruction	153	D	D	D	g	D	D
61161	Fine arts schools	34	7 395	2 138	489	216	45.8	19.0
611610	Fine arts schools	34	7 395	2 138	489	216	45.8	19.0
6116101	Dance schools (including children's & professionals)	25	5 307	1 325	326	173	41.8	9.1
6116102	Art, drama, & music schools	9	2 088	813	163	43	55.8	44.2
61162	Sports & recreation instruction	45	11 689	3 645	694	465	47.3	23.6
611620	Sports & recreation instruction	45	11 689	3 645	694	465	47.3	23.6
61163	Language schools	10	D	D	D	c	D	D
611630	Language schools	10	D	D	D	c	D	D
61169	All other schools & instruction	64	D	D	D	f	D	D
611691	Exam preparation & tutoring	21	7 775	2 959	678	179	33.9	8.0
611692	Automobile driving schools	16	6 878	1 555	321	109	9.5	3.8
611699	All other miscellaneous schools & instruction	27	D	D	D	e	D	D
6117	Educational support services	39	24 706	8 769	1 473	219	31.3	18.2
61171	Educational support services	39	24 706	8 769	1 473	219	31.3	18.2
611710	Educational support services	39	24 706	8 769	1 473	219	31.3	18.2
HUMBLE, TX								
61	Educational services	3	256	76	14	13	D	9.8
611	Educational services	3	256	76	14	13	D	9.8
HUNTSVILLE, TX								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HURST, TX								
61	Educational services	11	2 506	886	231	50	41.5	8.5
611	Educational services	11	2 506	886	231	50	41.5	8.5
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
HUTCHINS, TX								
61	Educational services	1	D	D	D	a	D	D
INGLESIDE, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
IRVING, TX								
61	Educational services	31	13 529	3 476	943	157	19.3	27.9
611	Educational services	31	13 529	3 476	943	157	19.3	27.9
6114	Business schools, & computer & management training	11	9 057	2 313	663	54	9.6	25.2
61142	Computer training	5	4 946	1 790	506	36	2.3	13.4
611420	Computer training	5	4 946	1 790	506	36	2.3	13.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	17	3 307	859	209	90	17.6	45.4
61169	All other schools & instruction	7	D	D	D	b	D	D
JACKSBORO, TX								
61	Educational services	1	D	D	D	a	D	D
JACKSONVILLE, TX								
61	Educational services	1	D	D	D	a	D	D
JERSEY VILLAGE, TX								
61	Educational services	1	D	D	D	a	D	D
KATY, TX *								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
KATY, TX (FORT BEND COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
KATY, TX (HARRIS COUNTY PART) *								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
KAUFMAN, TX								
61	Educational services	1	D	D	D	a	D	D
KELLER, TX								
61	Educational services	3	568	97	24	14	63.6	36.4
611	Educational services	3	568	97	24	14	63.6	36.4
KERRVILLE, TX								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KILGORE, TX *								
61	Educational services	1	D	D	D	a	D	D
KILGORE, TX (GREGG COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
KILLEEN, TX								
61	Educational services	7	1 077	312	76	18	17.5	4.1
611	Educational services	7	1 077	312	76	18	17.5	4.1
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
KINGSVILLE, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LAGO VISTA, TX								
61	Educational services	4	490	215	27	5	81.2	18.8
611	Educational services	4	490	215	27	5	81.2	18.8
LA GRANGE, TX								
61	Educational services	1	D	D	D	a	D	D
LAKE JACKSON, TX								
61	Educational services	6	478	207	64	16	96.4	3.6
611	Educational services	6	478	207	64	16	96.4	3.6
LAKEWAY, TX								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
LAMPASAS, TX								
61	Educational services	1	D	D	D	a	D	D
LANCASTER, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LA PORTE, TX								
61	Educational services	5	1 955	451	134	22	75.2	—
611	Educational services	5	1 955	451	134	22	75.2	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
LAREDO, TX								
61	Educational services	9	3 482	1 482	436	66	9.6	43.3
611	Educational services	9	3 482	1 482	436	66	9.6	43.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
LEAGUE CITY, TX *								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LEAGUE CITY, TX (GALVESTON COUNTY PART) *								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
LEANDER, TX *								
61	Educational services	1	D	D	D	a	D	D
LEANDER, TX (WILLIAMSON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
LEON VALLEY, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LEWISVILLE, TX *								
61	Educational services	14	2 730	825	178	56	41.8	8.8
611	Educational services	14	2 730	825	178	56	41.8	8.8
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	6	863	239	58	23	30.6	—
611610	Fine arts schools	6	863	239	58	23	30.6	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
LEWISVILLE, TX (DENTON COUNTY PART) *								
61	Educational services	14	2 730	825	178	56	41.8	8.8
611	Educational services	14	2 730	825	178	56	41.8	8.8
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	6	863	239	58	23	30.6	—
611610	Fine arts schools	6	863	239	58	23	30.6	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
LIVE OAK, TX								
61	Educational services	1	D	D	D	a	D	D
LIVINGSTON, TX								
61	Educational services	1	D	D	D	a	D	D
LOCKHART, TX								
61	Educational services	1	D	D	D	a	D	D
LONGVIEW, TX *								
61	Educational services	14	D	D	D	b	D	D
611	Educational services	14	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
LONGVIEW, TX (GREGG COUNTY PART) *								
61	Educational services	14	D	D	D	b	D	D
611	Educational services	14	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
LUBBOCK, TX								
61	Educational services	30	6 765	2 309	502	195	29.3	5.8
611	Educational services	30	6 765	2 309	502	195	29.3	5.8
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
LUFKIN, TX								
61	Educational services	4	610	161	32	15	38.2	12.3
611	Educational services	4	610	161	32	15	38.2	12.3
LUMBERTON, TX								
61	Educational services	1	D	D	D	a	D	D
MCCALLEN, TX								
61	Educational services	15	6 385	2 396	408	163	13.5	7.4
611	Educational services	15	6 385	2 396	408	163	13.5	7.4
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	c	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
MCKINNEY, TX								
61	Educational services	8	2 004	776	101	24	32.0	5.1
611	Educational services	8	2 004	776	101	24	32.0	5.1
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
MANSFIELD, TX *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MANSFIELD, TX (TARRANT COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MARFA, TX								
61	Educational services	1	D	D	D	a	D	D
MARSHALL, TX								
61	Educational services	4	497	139	34	11	72.2	27.8
611	Educational services	4	497	139	34	11	72.2	27.8
MEADOWS, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MESQUITE, TX								
61	Educational services	15	3 367	1 174	268	110	9.9	16.7
611	Educational services	15	3 367	1 174	268	110	9.9	16.7
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	11	1 901	832	195	89	13.0	29.5
61161	Fine arts schools	4	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	b	D	D
MIDLAND, TX *								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6116	Other schools & instruction	9	964	333	80	61	86.3	1.6
MIDLAND, TX (MIDLAND COUNTY PART) *								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6116	Other schools & instruction	9	964	333	80	61	86.3	1.6

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							From administrative records ¹	Estimated ²
MIDLOTHIAN, TX								
61	Educational services	2	D	D	D	a	D	D
MINEOLA, TX								
61	Educational services	1	D	D	D	a	D	D
MINERAL WELLS, TX *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MINERAL WELLS, TX (PALO PINTO COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MISSION, TX								
61	Educational services	1	D	D	D	a	D	D
MISSOURI CITY, TX *								
61	Educational services	8	785	226	42	14	69.6	30.4
611	Educational services	8	785	226	42	14	69.6	30.4
MISSOURI CITY, TX (FORT BEND COUNTY PART) *								
61	Educational services	8	785	226	42	14	69.6	30.4
611	Educational services	8	785	226	42	14	69.6	30.4
MOUNT PLEASANT, TX								
61	Educational services	1	D	D	D	a	D	D
NACOGDOCHES, TX								
61	Educational services	1	D	D	D	a	D	D
NASSAU BAY, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
NEDERLAND, TX								
61	Educational services	9	1 010	371	75	55	42.6	5.0
611	Educational services	9	1 010	371	75	55	42.6	5.0
NEW BOSTON, TX								
61	Educational services	1	D	D	D	a	D	D
NEW BRAUNFELS, TX *								
61	Educational services	10	3 090	1 292	302	74	8.0	—
611	Educational services	10	3 090	1 292	302	74	8.0	—
6116	Other schools & instruction	6	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
NEW BRAUNFELS, TX (COMAL COUNTY PART) *								
61	Educational services	10	3 090	1 292	302	74	8.0	—
611	Educational services	10	3 090	1 292	302	74	8.0	—
6116	Other schools & instruction	6	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
NORTH RICHLAND HILLS, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
OAK RIDGE NORTH, TX								
61	Educational services	1	D	D	D	a	D	D
ODESSA, TX *								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ODESSA, TX (ECTOR COUNTY PART) *								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ORANGE, TX								
61	Educational services	2	D	D	D	a	D	D
PALESTINE, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PAMPA, TX								
61	Educational services	1	D	D	D	a	D	D
PARIS, TX								
61	Educational services	3	536	203	53	21	D	—
611	Educational services	3	536	203	53	21	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PASADENA, TX								
61	Educational services	11	2 725	1 088	258	91	30.3	—
611	Educational services	11	2 725	1 088	258	91	30.3	—
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
PEARLAND, TX *								
61	Educational services	7	605	170	44	34	24.3	52.2
611	Educational services	7	605	170	44	34	24.3	52.2
PEARLAND, TX (BRAZORIA COUNTY PART) *								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
PEARLAND, TX (HARRIS COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
PERRYTON, TX								
61	Educational services	1	D	D	D	a	D	D
PFLUGERVILLE, TX								
61	Educational services	1	D	D	D	a	D	D
PHARR, TX								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
PINEY POINT VILLAGE, TX								
61	Educational services	1	D	D	D	a	D	D
PLAINVIEW, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PLANO, TX *								
61	Educational services	48	19 302	5 723	1 165	271	36.5	3.6
611	Educational services	48	19 302	5 723	1 165	271	36.5	3.6
6114	Business schools, & computer & management training	9	10 118	2 259	420	31	18.6	—
61143	Professional & management development training	3	D	D	D	a	D	D
611430	Professional & management development training	3	D	D	D	a	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	30	7 734	2 965	588	221	50.8	8.9
61161	Fine arts schools	11	2 732	565	123	53	79.3	1.6
611610	Fine arts schools	11	2 732	565	123	53	79.3	1.6
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	a	D	D
61162	Sports & recreation instruction	8	2 436	1 413	300	72	14.7	1.5
611620	Sports & recreation instruction	8	2 436	1 413	300	72	14.7	1.5
61169	All other schools & instruction	10	D	D	D	b	D	D
PLANO, TX (COLLIN COUNTY PART) *								
61	Educational services	48	19 302	5 723	1 165	271	36.5	3.6
611	Educational services	48	19 302	5 723	1 165	271	36.5	3.6
6114	Business schools, & computer & management training	9	10 118	2 259	420	31	18.6	—
61143	Professional & management development training	3	D	D	D	a	D	D
611430	Professional & management development training	3	D	D	D	a	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	30	7 734	2 965	588	221	50.8	8.9
61161	Fine arts schools	11	2 732	565	123	53	79.3	1.6
611610	Fine arts schools	11	2 732	565	123	53	79.3	1.6
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	a	D	D
61162	Sports & recreation instruction	8	2 436	1 413	300	72	14.7	1.5
611620	Sports & recreation instruction	8	2 436	1 413	300	72	14.7	1.5
61169	All other schools & instruction	10	D	D	D	b	D	D
PORT ARTHUR, TX								
61	Educational services	3	319	41	9	10	93.7	6.3
611	Educational services	3	319	41	9	10	93.7	6.3
PORTLAND, TX *								
61	Educational services	2	D	D	D	a	D	D
PORTLAND, TX (SAN PATRICIO COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
PORT LAVACA, TX								
61	Educational services	1	D	D	D	a	D	D
PORT NECHES, TX								
61	Educational services	1	D	D	D	a	D	D
RED OAK, TX								
61	Educational services	2	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RICHARDSON, TX *								
61	Educational services	35	12 970	5 453	1 155	219	36.9	1.5
611	Educational services	35	12 970	5 453	1 155	219	36.9	1.5
6114	Business schools, & computer & management training	9	5 879	3 184	711	86	13.5	—
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	5	2 178	861	179	43	33.7	—
61151	Technical & trade schools	5	2 178	861	179	43	33.7	—
6116	Other schools & instruction	17	3 003	958	205	80	44.9	6.5
61161	Fine arts schools	8	701	216	56	19	43.7	8.7
611610	Fine arts schools	8	701	216	56	19	43.7	8.7
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
RICHARDSON, TX (COLLIN COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
RICHARDSON, TX (DALLAS COUNTY PART) *								
61	Educational services	33	D	D	D	c	D	D
611	Educational services	33	D	D	D	c	D	D
6114	Business schools, & computer & management training	9	5 879	3 184	711	86	13.5	—
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	5	2 178	861	179	43	33.7	—
61151	Technical & trade schools	5	2 178	861	179	43	33.7	—
6116	Other schools & instruction	15	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
RICHMOND, TX								
61	Educational services	1	D	D	D	a	D	D
ROBINSON, TX								
61	Educational services	1	D	D	D	a	D	D
ROCKPORT, TX								
61	Educational services	1	D	D	D	a	D	D
ROCKWALL, TX								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
ROSENBERG, TX								
61	Educational services	5	256	76	16	9	100.0	—
611	Educational services	5	256	76	16	9	100.0	—
ROUND ROCK, TX *								
61	Educational services	3	918	417	44	21	D	—
611	Educational services	3	918	417	44	21	D	—
6116	Other schools & instruction	2	D	D	D	a	D	D
ROUND ROCK, TX (WILLIAMSON COUNTY PART) *								
61	Educational services	3	918	417	44	21	D	—
611	Educational services	3	918	417	44	21	D	—
6116	Other schools & instruction	2	D	D	D	a	D	D
ROWLETT, TX *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
ROWLETT, TX (DALLAS COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	SACHSE, TX *							
61	Educational services	1	D	D	D	a	D	D
	SACHSE, TX (DALLAS COUNTY PART) *							
61	Educational services	1	D	D	D	a	D	D
	SAGINAW, TX							
61	Educational services	1	D	D	D	a	D	D
	SAN ANGELO, TX							
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
	SAN ANTONIO, TX							
61	Educational services	136	68 609	17 225	3 958	973	22.0	17.9
611	Educational services	136	68 609	17 225	3 958	973	22.0	17.9
6114	Business schools, & computer & management training	24	24 581	5 375	1 283	211	17.0	33.7
61142	Computer training	11	D	D	D	b	D	D
611420	Computer training	11	D	D	D	b	D	D
61143	Professional & management development training	11	12 603	1 255	304	53	5.7	18.1
611430	Professional & management development training	11	12 603	1 255	304	53	5.7	18.1
6115	Technical & trade schools	26	23 920	6 042	1 399	236	15.8	5.0
61151	Technical & trade schools	26	23 920	6 042	1 399	236	15.8	5.0
611511	Cosmetology & barber schools	7	D	D	D	b	D	D
611512	Flight training	8	D	D	D	c	D	D
611519	Other trade & technical schools	11	5 894	1 920	421	96	21.5	5.5
6116	Other schools & instruction	71	14 614	4 155	942	446	43.3	15.9
61161	Fine arts schools	24	D	D	D	b	D	D
611610	Fine arts schools	24	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	18	D	D	D	b	D	D
6116102	Art, drama, & music schools	6	D	D	D	a	D	D
61162	Sports & recreation instruction	11	2 588	816	188	68	69.5	8.6
611620	Sports & recreation instruction	11	2 588	816	188	68	69.5	8.6
61169	All other schools & instruction	33	D	D	D	e	D	D
611691	Exam preparation & tutoring	8	D	D	D	c	D	D
611692	Automobile driving schools	15	D	D	D	c	D	D
6117	Educational support services	15	5 494	1 653	334	80	15.1	9.4
61171	Educational support services	15	5 494	1 653	334	80	15.1	9.4
611710	Educational support services	15	5 494	1 653	334	80	15.1	9.4
	SAN MARCOS, TX *							
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
	SAN MARCOS, TX (HAYS COUNTY PART) *							
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
	SANTA FE, TX							
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
	SEABROOK, TX *							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	SEABROOK, TX (HARRIS COUNTY PART) *							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	SEGUIN, TX							
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SHERMAN, TX								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
SILSBEE, TX								
61	Educational services	2	D	D	D	a	D	D
SNYDER, TX								
61	Educational services	1	D	D	D	a	D	D
SOUTH HOUSTON, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
SOUTHLAKE, TX *								
61	Educational services	8	1 720	485	85	22	29.5	20.6
611	Educational services	8	1 720	485	85	22	29.5	20.6
6116	Other schools & instruction	3	D	D	D	a	D	D
SOUTHLAKE, TX (TARRANT COUNTY PART) *								
61	Educational services	8	1 720	485	85	22	29.5	20.6
611	Educational services	8	1 720	485	85	22	29.5	20.6
6116	Other schools & instruction	3	D	D	D	a	D	D
SPRING VALLEY, TX								
61	Educational services	1	D	D	D	a	D	D
STAFFORD, TX *								
61	Educational services	4	2 324	1 079	174	35	73.0	1.9
611	Educational services	4	2 324	1 079	174	35	73.0	1.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
STAFFORD, TX (FORT BEND COUNTY PART) *								
61	Educational services	4	2 324	1 079	174	35	73.0	1.9
611	Educational services	4	2 324	1 079	174	35	73.0	1.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
STEPHENVILLE, TX								
61	Educational services	1	D	D	D	a	D	D
SUGAR LAND, TX								
61	Educational services	15	3 056	933	177	83	49.6	25.3
611	Educational services	15	3 056	933	177	83	49.6	25.3
6116	Other schools & instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	5	1 032	491	89	45	36.7	.3
SULPHUR SPRINGS, TX								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
SWEETWATER, TX								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
TEMPLE, TX								
61	Educational services	6	1 374	468	121	40	47.1	28.5
611	Educational services	6	1 374	468	121	40	47.1	28.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
TERRELL, TX								
61	Educational services	1	D	D	D	a	D	D
TEXARKANA, TX								
61	Educational services	7	649	255	70	51	61.8	—
611	Educational services	7	649	255	70	51	61.8	—
TEXAS CITY, TX *								
61	Educational services	4	253	88	20	11	87.4	12.6
611	Educational services	4	253	88	20	11	87.4	12.6
TEXAS CITY, TX (GALVESTON COUNTY PART) *								
61	Educational services	4	253	88	20	11	87.4	12.6
611	Educational services	4	253	88	20	11	87.4	12.6
THE COLONY, TX								
61	Educational services	5	654	271	62	16	30.9	—
611	Educational services	5	654	271	62	16	30.9	—
TOMBALL, TX *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
TOMBALL, TX (HARRIS COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
TYLER, TX								
61	Educational services	18	2 117	800	184	102	50.1	20.9
611	Educational services	18	2 117	800	184	102	50.1	20.9
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
UNIVERSAL CITY, TX								
61	Educational services	1	D	D	D	a	D	D
UNIVERSITY PARK, TX								
61	Educational services	4	656	190	50	15	70.9	1.7
611	Educational services	4	656	190	50	15	70.9	1.7
UVALDE, TX								
61	Educational services	1	D	D	D	a	D	D
VICTORIA, TX								
61	Educational services	8	1 895	589	135	56	71.7	9.3
611	Educational services	8	1 895	589	135	56	71.7	9.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
VIDOR, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WACO, TX								
61	Educational services	13	11 750	4 029	960	259	5.9	13.7
611	Educational services	13	11 750	4 029	960	259	5.9	13.7
6114	Business schools, & computer & management training	2	D	D	D	a	D	D
61143	Professional & management development training	2	D	D	D	a	D	D
611430	Professional & management development training	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
WAKE VILLAGE, TX								
61	Educational services	1	D	D	D	a	D	D
WATAUGA, TX								
61	Educational services	5	446	119	38	17	68.6	31.4
611	Educational services	5	446	119	38	17	68.6	31.4
WAXAHACHIE, TX								
61	Educational services	4	1 253	427	93	19	31.5	—
611	Educational services	4	1 253	427	93	19	31.5	—
WEATHERFORD, TX								
61	Educational services	3	D	D	D	b	D	D
WEBSTER, TX								
61	Educational services	7	1 521	429	106	51	38.5	—
611	Educational services	7	1 521	429	106	51	38.5	—
6116	Other schools & instruction	5	D	D	D	b	D	D
WESLACO, TX								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
WEST COLUMBIA, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WEST LAKE HILLS, TX								
61	Educational services	8	2 644	1 079	235	36	38.2	5.9
611	Educational services	8	2 644	1 079	235	36	38.2	5.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WEST UNIVERSITY PLACE, TX								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
WHARTON, TX								
61	Educational services	2	D	D	D	a	D	D
WHITEHOUSE, TX								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WHITE SETTLEMENT, TX								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
WICHITA FALLS, TX *								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	4	737	269	61	20	2.7	3.9
61151	Technical & trade schools	4	737	269	61	20	2.7	3.9
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
WILLS POINT, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WINDCREST, TX								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
WOODWAY, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF ANDERSON COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ATASCOSA COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF BANDERA COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BASTROP COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BELL COUNTY, TX								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
BALANCE OF BEXAR COUNTY, TX								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
BALANCE OF BOWIE COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BRAZORIA COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF BRAZOS COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF BREWSTER COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF BURNET COUNTY, TX								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF CAMERON COUNTY, TX								
61	Educational services	5	992	298	63	30	90.9	9.1
611	Educational services	5	992	298	63	30	90.9	9.1
6116	Other schools & instruction	5	992	298	63	30	90.9	9.1
BALANCE OF CASS COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF COLLIN COUNTY, TX								
61	Educational services	4	680	99	19	13	19.6	80.4
611	Educational services	4	680	99	19	13	19.6	80.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF COMAL COUNTY, TX								
61	Educational services	7	316	77	15	9	84.8	15.2
611	Educational services	7	316	77	15	9	84.8	15.2
BALANCE OF COMANCHE COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CORYELL COUNTY, TX								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF DALLAS COUNTY, TX								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611512	Flight training	2	D	D	D	b	D	D
BALANCE OF DENTON COUNTY, TX								
61	Educational services	10	5 307	882	122	48	63.2	13.3
611	Educational services	10	5 307	882	122	48	63.2	13.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	2 207	506	61	35	80.3	—
61169	All other schools & instruction	1	D	D	D	a	D	D
611692	Automobile driving schools	1	D	D	D	a	D	D
BALANCE OF ECTOR COUNTY, TX								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
BALANCE OF EL PASO COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF FORT BEND COUNTY, TX								
61	Educational services	4	357	48	12	9	56.3	—
611	Educational services	4	357	48	12	9	56.3	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF GALVESTON COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF GRAYSON COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GREGG COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF GUADALUPE COUNTY, TX								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF HARRIS COUNTY, TX								
61	Educational services	102	22 893	7 022	1 543	480	55.6	15.4
611	Educational services	102	22 893	7 022	1 543	480	55.6	15.4
6115	Technical & trade schools	19	3 938	877	209	66	58.6	17.3
61151	Technical & trade schools	19	3 938	877	209	66	58.6	17.3
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	67	14 992	4 803	1 042	375	48.1	16.6
61161	Fine arts schools	21	3 714	1 004	216	116	64.1	6.3
611610	Fine arts schools	21	3 714	1 004	216	116	64.1	6.3
6116101	Dance schools (including children's & professionals)	17	D	D	D	c	D	D
61162	Sports & recreation instruction	20	4 062	1 556	355	112	50.7	16.7
611620	Sports & recreation instruction	20	4 062	1 556	355	112	50.7	16.7
61169	All other schools & instruction	25	D	D	D	c	D	D
611692	Automobile driving schools	12	1 747	680	184	65	58.8	-
611699	All other miscellaneous schools & instruction	9	D	D	D	b	D	D
BALANCE OF HAYS COUNTY, TX								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF HENDERSON COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF HIDALGO COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HUNT COUNTY, TX								
61	Educational services	3	771	96	21	8	9.7	90.3
611	Educational services	3	771	96	21	8	9.7	90.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF JOHNSON COUNTY, TX								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BALANCE OF KAUFMAN COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF KERR COUNTY, TX								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LIBERTY COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LIMESTONE COUNTY, TX								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF LLANO COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF LUBBOCK COUNTY, TX								
61	Educational services	3	102	24	3	2	48.0	52.0
BALANCE OF MCLENNAN COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF MIDLAND COUNTY, TX								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, TX								
61	Educational services	22	D	D	D	c	D	D
611	Educational services	22	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
BALANCE OF ORANGE COUNTY, TX								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BALANCE OF PARKER COUNTY, TX								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF PECOS COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF REAL COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SAN JACINTO COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SAN PATRICIO COUNTY, TX								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
BALANCE OF SHACKELFORD COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SMITH COUNTY, TX								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SOMERVELL COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TARRANT COUNTY, TX								
61	Educational services	6	1 948	798	212	44	31.0	6.0
611	Educational services	6	1 948	798	212	44	31.0	6.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF TAYLOR COUNTY, TX								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF TITUS COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TOM GREEN COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TRAVIS COUNTY, TX								
61	Educational services	36	D	D	D	e	D	D
611	Educational services	36	D	D	D	e	D	D
6114	Business schools, & computer & management training	9	D	D	D	c	D	D
61142	Computer training	7	D	D	D	c	D	D
611420	Computer training	7	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	D	D	D	c	D	D
61162	Sports & recreation instruction	8	D	D	D	b	D	D
611620	Sports & recreation instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	b	D	D
BALANCE OF UVALDE COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WALKER COUNTY, TX								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
BALANCE OF WHEELER COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WICHITA COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WILLIAMSON COUNTY, TX								
61	Educational services	7	1 165	216	51	9	60.1	20.9
611	Educational services	7	1 165	216	51	9	60.1	20.9
6116	Other schools & instruction	4	D	D	D	a	D	D
BALANCE OF WISE COUNTY, TX								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

TEXAS

Abernathy is in Hale and Lubbock Counties.

Abilene is in Jones and Taylor Counties.

Amarillo is in Potter and Randall Counties.

Aransas Pass is in Aransas, Nueces, and San Patricio Counties.

Austin is in Travis and Williamson Counties.

Azle is in Parker and Tarrant Counties.

Baytown is in Chambers and Harris Counties.

Burleson is in Johnson and Tarrant Counties.

Carrollton is in Collin, Dallas, and Denton Counties.

Cedar Hill is in Dallas and Ellis Counties.

Cedar Park is in Travis and Williamson Counties.

Coppell is in Dallas and Denton Counties.

Copperas Cove is in Coryell and Lampasas Counties.

Corpus Christi is in Kleberg, Nueces, and San Patricio Counties.

Crowley is in Johnson and Tarrant Counties.

Dalhart is in Dallam and Hartley Counties.

Dallas is in Collin, Dallas, Denton, Kaufman, and Rockwall Counties.

Denver City is in Gaines and Yoakum Counties; it annexed into Gaines County in December 1991, but this change was not submitted to the Census Bureau until October 1992.

Fair Oaks Ranch is in Bexar, Comal, and Kendall Counties.

Flower Mound is in Dallas, Denton, and Tarrant Counties.

Fort Worth is in Denton and Tarrant Counties.

Friendswood is in Galveston and Harris Counties.

Frisco is in Collin and Denton Counties.

Garland is in Collin, Dallas, and Rockwall Counties.

Gladewater is in Gregg and Upshur Counties.

Glenn Heights is in Dallas and Ellis Counties.

Grand Prairie is in Dallas, Ellis, and Tarrant Counties.

Grapevine is in Dallas, Denton, and Tarrant Counties.

Hamlin is in Fisher and Jones Counties.

Houston is in Fort Bend, Harris, and Montgomery Counties.

Katy is in Fort Bend, Harris, and Waller Counties.

Kilgore is in Gregg and Rusk Counties.

League City is in Galveston and Harris Counties.

Leander is in Travis and Williamson Counties.

Lewisville is in Dallas and Denton Counties.

Longview is in Gregg and Harrison Counties.

Lytle is in Atascosa, Bexar, and Medina Counties.

McGregor is in Coryell and McLennan Counties; it annexed into Coryell County in November 1996.

Mansfield is in Ellis, Johnson, and Tarrant Counties.

Midland is in Martin and Midland Counties.

Mineral Wells is in Palo Pinto and Parker Counties.

Missouri City is in Fort Bend and Harris Counties.

Monahans is in Ward and Winkler Counties.

New Braunfels is in Comal and Guadalupe Counties.

Odessa is in Ector and Midland Counties.

Ovilla is in Dallas and Ellis Counties.

Pearland is in Brazoria and Harris Counties.

Plano is in Collin and Denton Counties.

Portland is in Nueces and San Patricio Counties.

Progreso was incorporated in November 1991, but this change was not submitted to the Census Bureau until September 1992.

Richardson is in Collin and Dallas Counties.

Rio Grande City was incorporated in May 1993.

Round Rock is in Travis and Williamson Counties.

Rowlett is in Dallas and Rockwall Counties.

Royse City is in Collin and Rockwall Counties.

Sachse is in Collin and Dallas Counties.

San Diego is in Duval and Jim Wells Counties.

San Marcos is in Caldwell and Hays Counties.
Schertz is in Bexar, Comal, and Guadalupe Counties.
Seabrook is in Chambers, Galveston, and Harris Counties.
Seagoville is in Dallas and Kaufman Counties.
Southlake is in Denton and Tarrant Counties.
Stafford is in Fort Bend and Harris Counties.
Stamford is in Haskell and Jones Counties.
Texas City is in Chambers and Galveston Counties; it annexed into Chambers County in October 1992.

Tomball is in Harris and Montgomery Counties.
Trophy Club is in Denton and Tarrant Counties.
Wichita Falls is in Wichita County; it detached from Archer County in October 1996.
Winnsboro is in Franklin and Wood Counties.
Wylie is in Collin, Dallas, and Rockwall Counties.
Yoakum is in DeWitt and Lavaca Counties.

Appendix E. Metropolitan Areas

TEXAS

Abilene, TX MSA

Taylor County, TX

Amarillo, TX MSA

Potter County, TX

Randall County, TX

Austin—San Marcos, TX MSA

Bastrop County, TX

Caldwell County, TX

Hays County, TX

Travis County, TX

Williamson County, TX

Beaumont—Port Arthur, TX MSA

Hardin County, TX

Jefferson County, TX

Orange County, TX

Brazoria, TX PMSA

Brazoria County, TX

Brownsville—Harlingen—San Benito, TX MSA

Cameron County, TX

Bryan—College Station, TX MSA

Brazos County, TX

Corpus Christi, TX MSA

Nueces County, TX

San Patricio County, TX

Dallas, TX PMSA

Collin County, TX

Dallas County, TX

Denton County, TX

Ellis County, TX

Henderson County, TX

Hunt County, TX

Kaufman County, TX

Rockwall County, TX

Dallas—Fort Worth, TX CMSA

Dallas, TX PMSA

Collin County, TX

Dallas County, TX

Denton County, TX

Ellis County, TX

Henderson County, TX

Hunt County, TX

Kaufman County, TX

Rockwall County, TX

Fort Worth—Arlington, TX PMSA

Hood County, TX

Johnson County, TX

Parker County, TX

Tarrant County, TX

El Paso, TX MSA

El Paso County, TX

Fort Worth—Arlington, TX PMSA

Hood County, TX

Johnson County, TX

Parker County, TX

Tarrant County, TX

Galveston—Texas City, TX PMSA

Galveston County, TX

Houston, TX PMSA

Chambers County, TX

Fort Bend County, TX

Harris County, TX

Liberty County, TX

Montgomery County, TX

Waller County, TX

Houston—Galveston—Brazoria, TX CMSA

Brazoria, TX PMSA

Brazoria County, TX

Galveston—Texas City, TX PMSA

Galveston County, TX

Houston, TX PMSA

Chambers County, TX

Fort Bend County, TX

Harris County, TX

Liberty County, TX

Montgomery County, TX

Waller County, TX

Killeen—Temple, TX MSA

Bell County, TX

Coryell County, TX

Laredo, TX MSA

Webb County, TX

Longview—Marshall, TX MSA

Gregg County, TX

Harrison County, TX

Upshur County, TX

Lubbock, TX MSA

Lubbock County, TX

McAllen—Edinburg—Mission, TX MSA

Hidalgo County, TX

Odessa—Midland, TX MSA

Ector County, TX

Midland County, TX

San Angelo, TX MSA

Tom Green County, TX

San Antonio, TX MSA

Bexar County, TX

Comal County, TX

Guadalupe County, TX

Wilson County, TX

Sherman—Denison, TX MSA

Grayson County, TX

Texarkana, TX—Texarkana, AR MSA

Miller County, AR

Bowie County, TX

Tyler, TX MSA

Smith County, TX

Victoria, TX MSA

Victoria County, TX

Waco, TX MSA

McLennan County, TX

Wichita Falls, TX MSA

Archer County, TX

Wichita County, TX

Utah

1997

Issued August 1999

EC97S61A-UT

1997 Economic Census

Educational Services

Geographic Area Series



U S C E N S U S B U R E A U

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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UTAH								
61	Educational services	317	142 591	40 634	9 186	2 284	25.4	8.7
611	Educational services	317	142 591	40 634	9 186	2 284	25.4	8.7
6114	Business schools, & computer & management training	53	43 205	16 363	3 120	528	28.0	2.2
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
61142	Computer training	24	29 852	13 023	2 404	388	11.4	.4
611420	Computer training	24	29 852	13 023	2 404	388	11.4	.4
61143	Professional & management development training	25	D	D	D	b	D	D
611430	Professional & management development training	25	D	D	D	b	D	D
6115	Technical & trade schools	44	14 342	4 594	1 103	300	10.4	9.1
61151	Technical & trade schools	44	14 342	4 594	1 103	300	10.4	9.1
611511	Cosmetology & barber schools	20	5 059	1 789	416	135	8.6	21.1
611512	Flight training	6	4 844	1 001	305	54	2.0	1.2
611513	Apprenticeship training	3	602	211	37	15	D	—
611519	Other trade & technical schools	15	3 837	1 593	345	96	20.8	4.9
6116	Other schools & instruction	183	72 080	15 526	4 012	1 309	21.5	13.1
61161	Fine arts schools	65	10 213	3 031	758	406	37.2	35.1
611610	Fine arts schools	65	10 213	3 031	758	406	37.2	35.1
6116101	Dance schools (including children's & professionals)	54	5 801	1 325	322	297	40.5	10.7
6116102	Art, drama, & music schools	11	4 412	1 706	436	109	32.9	67.1
61162	Sports & recreation instruction	45	7 368	1 960	491	287	68.6	12.4
611620	Sports & recreation instruction	45	7 368	1 960	491	287	68.6	12.4
61163	Language schools	6	2 042	636	149	54	34.2	11.3
611630	Language schools	6	2 042	636	149	54	34.2	11.3
61169	All other schools & instruction	67	52 457	9 899	2 614	562	11.4	9.0
611691	Exam preparation & tutoring	21	5 150	1 867	409	216	23.3	6.1
611692	Automobile driving schools	6	719	308	73	31	44.4	—
611699	All other miscellaneous schools & instruction	40	46 588	7 724	2 132	315	9.5	9.4
6117	Educational support services	37	12 964	4 151	951	147	55.3	5.7
61171	Educational support services	37	12 964	4 151	951	147	55.3	5.7
611710	Educational support services	37	12 964	4 151	951	147	55.3	5.7

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
UTAH									
61	Educational services	54	20 986	19 423	5 927	1 301	375	33.1	33.9
611	Educational services	54	20 986	19 423	5 927	1 301	375	33.1	33.9
6114	Business schools, & computer & management training	3	D	D	D	D	a	D	D
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
61143	Professional & management development training	2	D	D	D	D	a	D	D
611430	Professional & management development training	2	D	D	D	D	a	D	D
6115	Technical & trade schools	12	D	D	D	D	c	D	D
61151	Technical & trade schools	12	D	D	D	D	c	D	D
611513	Apprenticeship training	10	D	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	36	14 701	13 573	3 563	758	225	43.1	40.7
61161	Fine arts schools	3	D	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	a	D	D
61162	Sports & recreation instruction	7	2 774	2 675	833	250	77	29.5	56.4
611620	Sports & recreation instruction	7	2 774	2 675	833	250	77	29.5	56.4
61163	Language schools	1	D	D	D	D	a	D	D
611630	Language schools	1	D	D	D	D	a	D	D
61169	All other schools & instruction	25	D	D	D	D	c	D	D
611691	Exam preparation & tutoring	2	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	23	D	D	D	D	c	D	D
6117	Educational support services	3	D	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FLAGSTAFF, AZ-UT MSA								
61	Educational services	12	1 631	429	70	27	25.7	56.5
611	Educational services	12	1 631	429	70	27	25.7	56.5
6115	Technical & trade schools	3	782	237	52	14	—	75.2
61151	Technical & trade schools	3	782	237	52	14	—	75.2
PROVO-OREM, UT MSA								
61	Educational services	59	41 552	13 023	2 552	529	26.8	12.7
611	Educational services	59	41 552	13 023	2 552	529	26.8	12.7
6114	Business schools, & computer & management training	18	25 402	8 552	1 361	227	29.8	1.5
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
61142	Computer training	6	D	D	D	c	D	D
611420	Computer training	6	D	D	D	c	D	D
61143	Professional & management development training	11	D	D	D	b	D	D
611430	Professional & management development training	11	D	D	D	b	D	D
6115	Technical & trade schools	8	3 628	1 542	365	106	.3	17.4
61151	Technical & trade schools	8	3 628	1 542	365	106	.3	17.4
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	26	10 452	2 320	649	174	28.1	37.6
61161	Fine arts schools	5	1 299	151	37	24	73.0	27.0
611610	Fine arts schools	5	1 299	151	37	24	73.0	27.0
61162	Sports & recreation instruction	9	2 001	399	133	66	55.9	39.8
611620	Sports & recreation instruction	9	2 001	399	133	66	55.9	39.8
61169	All other schools & instruction	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	5	D	D	D	b	D	D
SALT LAKE CITY-OGDEN, UT MSA								
61	Educational services	210	91 475	25 232	6 139	1 552	20.9	7.5
611	Educational services	210	91 475	25 232	6 139	1 552	20.9	7.5
6114	Business schools, & computer & management training	32	16 550	7 379	1 660	287	25.4	3.6
61142	Computer training	17	D	D	D	c	D	D
611420	Computer training	17	D	D	D	c	D	D
6115	Technical & trade schools	28	9 202	2 608	641	168	11.4	7.3
61151	Technical & trade schools	28	9 202	2 608	641	168	11.4	7.3
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	4	D	D	D	b	D	D
6116	Other schools & instruction	128	57 916	12 219	3 168	995	17.9	9.0
61161	Fine arts schools	51	8 382	2 737	681	322	29.9	38.2
611610	Fine arts schools	51	8 382	2 737	681	322	29.9	38.2
6116101	Dance schools (including children's & professionals')	43	D	D	D	c	D	D
6116102	Art, drama, & music schools	8	D	D	D	b	D	D
61162	Sports & recreation instruction	24	4 539	1 398	337	185	71.1	.2
611620	Sports & recreation instruction	24	4 539	1 398	337	185	71.1	.2
61169	All other schools & instruction	52	D	D	D	e	D	D
611691	Exam preparation & tutoring	18	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	29	39 040	5 797	1 611	240	8.5	4.4
6117	Educational support services	22	7 807	3 026	670	102	44.7	5.0
61171	Educational support services	22	7 807	3 026	670	102	44.7	5.0
611710	Educational support services	22	7 807	3 026	670	102	44.7	5.0
AREA OUTSIDE UTAH METROPOLITAN AREAS								
61	Educational services	48	9 564	2 379	495	203	63.1	2.8
611	Educational services	48	9 564	2 379	495	203	63.1	2.8
6115	Technical & trade schools	8	1 512	444	97	26	29.2	—
61151	Technical & trade schools	8	1 512	444	97	26	29.2	—
611511	Cosmetology & barber schools	4	824	229	50	13	22.1	—
6116	Other schools & instruction	29	3 712	987	195	140	59.6	7.3
61169	All other schools & instruction	6	D	D	D	a	D	D
6117	Educational support services	8	3 087	516	104	23	98.9	—
61171	Educational support services	8	3 087	516	104	23	98.9	—
611710	Educational support services	8	3 087	516	104	23	98.9	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
FLAGSTAFF, AZ-UT MSA									
61	Educational services	8	723	578	183	43	20	80.2	4.6
611	Educational services	8	723	578	183	43	20	80.2	4.6
PROVO-OREM, UT MSA									
61	Educational services	4	1 593	1 538	324	83	33	-	52.2
611	Educational services	4	1 593	1 538	324	83	33	-	52.2
SALT LAKE CITY-OGDEN, UT MSA									
61	Educational services	33	15 532	14 171	4 306	976	258	41.1	24.5
611	Educational services	33	15 532	14 171	4 306	976	258	41.1	24.5
6115	Technical & trade schools	11	D	D	D	D	c	D	D
61151	Technical & trade schools	11	D	D	D	D	c	D	D
611513	Apprenticeship training	10	D	D	D	D	b	D	D
6116	Other schools & instruction	19	D	D	D	D	c	D	D
61162	Sports & recreation instruction	4	D	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	D	b	D	D
AREA OUTSIDE UTAH METROPOLITAN AREAS									
61	Educational services	17	3 861	3 714	1 297	242	84	14.6	64.3
611	Educational services	17	3 861	3 714	1 297	242	84	14.6	64.3
6116	Other schools & instruction	15	D	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOX ELDER COUNTY, UT								
61	Educational services	3	D	D	D	b	D	D
CACHE COUNTY, UT								
61	Educational services	14	1 215	317	53	39	58.3	7.9
611	Educational services	14	1 215	317	53	39	58.3	7.9
6115	Technical & trade schools	3	460	143	26	7	D	-
61151	Technical & trade schools	3	460	143	26	7	D	-
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	755	174	27	32	85.7	12.7
CARBON COUNTY, UT								
61	Educational services	1	D	D	D	a	D	D
DAVIS COUNTY, UT								
61	Educational services	33	D	D	D	c	D	D
611	Educational services	33	D	D	D	c	D	D
6115	Technical & trade schools	5	588	247	41	12	16.2	.7
61151	Technical & trade schools	5	588	247	41	12	16.2	.7
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	20	D	D	D	c	D	D
61161	Fine arts schools	12	D	D	D	c	D	D
611610	Fine arts schools	12	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUCHESNE COUNTY, UT								
61	Educational services	3	653	214	46	11	D	17.2
611	Educational services	3	653	214	46	11	D	17.2
GRAND COUNTY, UT								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
IRON COUNTY, UT								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
SALT LAKE COUNTY, UT								
61	Educational services	163	56 620	22 274	5 462	1 277	28.8	11.5
611	Educational services	163	56 620	22 274	5 462	1 277	28.8	11.5
6114	Business schools, & computer & management training	26	15 176	6 902	1 538	265	27.2	3.6
61142	Computer training	12	D	D	D	c	D	D
611420	Computer training	12	D	D	D	c	D	D
6115	Technical & trade schools	20	D	D	D	c	D	D
61151	Technical & trade schools	20	D	D	D	c	D	D
611511	Cosmetology & barber schools	7	1 165	377	98	35	15.2	43.3
611512	Flight training	3	D	D	D	b	D	D
6116	Other schools & instruction	98	D	D	D	f	D	D
61161	Fine arts schools	34	D	D	D	c	D	D
611610	Fine arts schools	34	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	28	D	D	D	c	D	D
6116102	Art, drama, & music schools	6	D	D	D	b	D	D
61162	Sports & recreation instruction	20	D	D	D	c	D	D
611620	Sports & recreation instruction	20	D	D	D	c	D	D
61169	All other schools & instruction	43	D	D	D	e	D	D
611691	Exam preparation & tutoring	16	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	22	D	D	D	c	D	D
6117	Educational support services	19	7 296	2 895	635	94	44.8	1.3
61171	Educational support services	19	7 296	2 895	635	94	44.8	1.3
611710	Educational support services	19	7 296	2 895	635	94	44.8	1.3
SANPETE COUNTY, UT								
61	Educational services	1	D	D	D	a	D	D
SEVIER COUNTY, UT								
61	Educational services	1	D	D	D	a	D	D
SUMMIT COUNTY, UT								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
TOOELE COUNTY, UT								
61	Educational services	1	D	D	D	a	D	D
UINTAH COUNTY, UT								
61	Educational services	3	166	28	8	13	81.3	18.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UTAH COUNTY, UT								
61	Educational services	59	41 552	13 023	2 552	529	26.8	12.7
611	Educational services	59	41 552	13 023	2 552	529	26.8	12.7
6114	Business schools, & computer & management training	18	25 402	8 552	1 361	227	29.8	1.5
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
61142	Computer training	6	D	D	D	c	D	D
611420	Computer training	6	D	D	D	c	D	D
61143	Professional & management development training	11	D	D	D	b	D	D
611430	Professional & management development training	11	D	D	D	b	D	D
6115	Technical & trade schools	8	3 628	1 542	365	106	.3	17.4
61151	Technical & trade schools	8	3 628	1 542	365	106	.3	17.4
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	26	10 452	2 320	649	174	28.1	37.6
61161	Fine arts schools	5	1 299	151	37	24	73.0	27.0
611610	Fine arts schools	5	1 299	151	37	24	73.0	27.0
61162	Sports & recreation instruction	9	2 001	399	133	66	55.9	39.8
611620	Sports & recreation instruction	9	2 001	399	133	66	55.9	39.8
61169	All other schools & instruction	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	5	D	D	D	b	D	D
WASATCH COUNTY, UT								
61	Educational services	3	183	44	7	2	D	-
WASHINGTON COUNTY, UT								
61	Educational services	11	3 480	771	146	44	72.9	-
611	Educational services	11	3 480	771	146	44	72.9	-
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
WEBER COUNTY, UT								
61	Educational services	14	D	D	D	b	D	D
611	Educational services	14	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALPINE, UT								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
AMERICAN FORK, UT								
61	Educational services	4	538	170	42	16	—	74.3
611	Educational services	4	538	170	42	16	—	74.3
BOUNTIFUL, UT								
61	Educational services	10	2 012	539	121	67	46.2	14.5
611	Educational services	10	2 012	539	121	67	46.2	14.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
BRIGHAM CITY, UT								
61	Educational services	3	D	D	D	b	D	D
CEDAR CITY, UT								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
CENTERVILLE, UT								
61	Educational services	1	D	D	D	a	D	D
CLEARFIELD, UT								
61	Educational services	1	D	D	D	a	D	D
CLINTON, UT								
61	Educational services	1	D	D	D	a	D	D
DRAPER, UT *								
61	Educational services	4	936	352	74	37	18.7	7.2
611	Educational services	4	936	352	74	37	18.7	7.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
DRAPER, UT (SALT LAKE COUNTY PART) *								
61	Educational services	4	936	352	74	37	18.7	7.2
611	Educational services	4	936	352	74	37	18.7	7.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
FARMINGTON, UT								
61	Educational services	1	D	D	D	a	D	D
HARRISVILLE, UT								
61	Educational services	1	D	D	D	a	D	D
HIGHLAND, UT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
HURRICANE, UT								
61	Educational services	1	D	D	D	a	D	D
KAYSVILLE, UT								
61	Educational services	5	405	130	21	11	38.3	2.5
611	Educational services	5	405	130	21	11	38.3	2.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAYTON, UT								
61	Educational services	10	2 089	655	176	98	58.2	2.2
611	Educational services	10	2 089	655	176	98	58.2	2.2
6116	Other schools & instruction	6	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
LEHI, UT								
61	Educational services	1	D	D	D	a	D	D
LINDON, UT								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LOGAN, UT								
61	Educational services	13	D	D	D	b	D	D
611	Educational services	13	D	D	D	b	D	D
6115	Technical & trade schools	3	460	143	26	7	D	—
61151	Technical & trade schools	3	460	143	26	7	D	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
MIDVALE, UT								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
MOAB, UT								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MURRAY, UT								
61	Educational services	13	4 291	2 190	479	101	78.0	1.0
611	Educational services	13	4 291	2 190	479	101	78.0	1.0
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	a	D	D
NORTH OGDEN, UT								
61	Educational services	1	D	D	D	a	D	D
NORTH SALT LAKE, UT								
61	Educational services	1	D	D	D	a	D	D
OGDEN, UT								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	a	D	D
OREM, UT								
61	Educational services	17	10 408	1 787	522	117	11.0	35.1
611	Educational services	17	10 408	1 787	522	117	11.0	35.1
6114	Business schools, & computer & management training	6	5 870	1 221	355	42	4.4	—
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
PARK CITY, UT *								
61	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PARK CITY, UT (SUMMIT COUNTY PART) *								
61	Educational services	3	D	D	D	a	D	D
PLAIN CITY, UT								
61	Educational services	1	D	D	D	a	D	D
PLEASANT GROVE, UT								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
PRICE, UT								
61	Educational services	1	D	D	D	a	D	D
PROVO, UT								
61	Educational services	25	21 906	9 214	1 563	330	14.0	3.9
611	Educational services	25	21 906	9 214	1 563	330	14.0	3.9
6114	Business schools, & computer & management training	7	D	D	D	c	D	D
61142	Computer training	3	D	D	D	c	D	D
611420	Computer training	3	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
ROOSEVELT, UT								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
ROY, UT								
61	Educational services	1	D	D	D	a	D	D
ST. GEORGE, UT								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
SALT LAKE CITY, UT								
61	Educational services	52	25 944	11 264	2 910	553	15.7	13.3
611	Educational services	52	25 944	11 264	2 910	553	15.7	13.3
6114	Business schools, & computer & management training	11	5 137	2 074	416	82	17.2	7.8
61142	Computer training	5	3 848	1 703	327	52	12.1	—
611420	Computer training	5	3 848	1 703	327	52	12.1	—
6115	Technical & trade schools	8	4 460	932	260	50	16.3	6.3
61151	Technical & trade schools	8	4 460	932	260	50	16.3	6.3
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	27	12 954	6 290	1 800	371	15.5	21.4
61161	Fine arts schools	10	3 464	1 452	358	75	11.3	77.5
611610	Fine arts schools	10	3 464	1 452	358	75	11.3	77.5
6116102	Art, drama, & music schools	4	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	c	D	D
6117	Educational support services	6	3 393	1 968	434	50	13.3	—
61171	Educational support services	6	3 393	1 968	434	50	13.3	—
611710	Educational support services	6	3 393	1 968	434	50	13.3	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SANDY, UT								
61	Educational services	23	5 720	1 480	292	123	36.3	33.6
611	Educational services	23	5 720	1 480	292	123	36.3	33.6
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	17	4 220	965	178	83	45.8	43.9
61161	Fine arts schools	7	930	162	38	33	21.3	32.0
611610	Fine arts schools	7	930	162	38	33	21.3	32.0
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61169	All other schools & instruction	6	2 475	543	82	28	37.2	62.8
SANTA CLARA, UT								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
SMITHFIELD, UT								
61	Educational services	1	D	D	D	a	D	D
SOUTH JORDAN, UT								
61	Educational services	3	182	44	10	8	92.9	7.1
SOUTH OGDEN, UT								
61	Educational services	1	D	D	D	a	D	D
SOUTH SALT LAKE, UT								
61	Educational services	5	3 877	1 721	403	70	3.5	3.6
611	Educational services	5	3 877	1 721	403	70	3.5	3.6
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SPANISH FORK, UT								
61	Educational services	1	D	D	D	a	D	D
SPRINGVILLE, UT								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
SUNSET, UT								
61	Educational services	1	D	D	D	a	D	D
TAYLORSVILLE, UT *								
61	Educational services	4	404	97	15	10	78.7	—
611	Educational services	4	404	97	15	10	78.7	—
VERNAL, UT								
61	Educational services	2	D	D	D	a	D	D
WEST BOUNTIFUL, UT								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WEST JORDAN, UT								
61	Educational services	8	1 051	294	90	19	27.3	.9
611	Educational services	8	1 051	294	90	19	27.3	.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEST VALLEY CITY, UT								
61	Educational services	7	2 390	866	221	47	26.0	—
611	Educational services	7	2 390	866	221	47	26.0	—
6116	Other schools & instruction	3	D	D	D	a	D	D
BALANCE OF DUCHESNE COUNTY, UT								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SALT LAKE COUNTY, UT								
61	Educational services	42	D	D	D	e	D	D
611	Educational services	42	D	D	D	e	D	D
6115	Technical & trade schools	3	497	145	47	16	—	51.1
61151	Technical & trade schools	3	497	145	47	16	—	51.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	25	D	D	D	c	D	D
61169	All other schools & instruction	13	D	D	D	c	D	D
611691	Exam preparation & tutoring	9	2 633	1 052	235	109	20.8	11.2
6117	Educational support services	9	3 646	834	176	37	72.5	.4
61171	Educational support services	9	3 646	834	176	37	72.5	.4
611710	Educational support services	9	3 646	834	176	37	72.5	.4
BALANCE OF SANPETE COUNTY, UT								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SEVIER COUNTY, UT								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SUMMIT COUNTY, UT								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF TOOELE COUNTY, UT								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF UINTAH COUNTY, UT								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF UTAH COUNTY, UT								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WASATCH COUNTY, UT								
61	Educational services	3	183	44	7	2	D	—
BALANCE OF WEBER COUNTY, UT								
61	Educational services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

UTAH

Draper is in Salt Lake and Utah Counties.

Park City is in Summit and Wasatch Counties.

Taylorsville was incorporated in April 1996.

Appendix E. Metropolitan Areas

UTAH

Flagstaff, AZ—UT MSA

Coconino County, AZ

Kane County, UT

Provo—Orem, UT MSA

Utah County, UT

Salt Lake City—Ogden, UT MSA

Davis County, UT

Salt Lake County, UT

Weber County, UT

Virginia

1997

Issued August 1999

EC97S61A-VA

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Virginia 1997

Issued August 1999

EC97S61A-VA

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VIRGINIA								
61	Educational services	1 043	442 911	157 316	34 367	7 198	20.7	9.3
611	Educational services	1 043	442 911	157 316	34 367	7 198	20.7	9.3
6114	Business schools, & computer & management training	229	242 390	82 541	18 008	2 429	9.6	8.4
61141	Business & secretarial schools	15	D	D	D	e	D	D
611410	Business & secretarial schools	15	D	D	D	e	D	D
61142	Computer training	130	185 036	68 245	14 498	1 746	5.0	10.2
611420	Computer training	130	185 036	68 245	14 498	1 746	5.0	10.2
61143	Professional & management development training	84	D	D	D	c	D	D
611430	Professional & management development training	84	D	D	D	c	D	D
6115	Technical & trade schools	137	44 315	19 067	4 394	941	27.1	8.3
61151	Technical & trade schools	137	44 315	19 067	4 394	941	27.1	8.3
611511	Cosmetology & barber schools	42	6 118	1 975	418	149	38.0	11.8
611512	Flight training	21	12 475	5 657	1 436	260	43.5	12.3
611513	Apprenticeship training	9	1 902	1 033	132	18	23.6	2.7
611519	Other trade & technical schools	65	23 820	10 402	2 408	514	16.0	5.7
6116	Other schools & instruction	578	104 685	38 675	8 872	3 422	39.6	10.4
61161	Fine arts schools	200	28 423	10 043	2 425	1 065	32.5	7.1
611610	Fine arts schools	200	28 423	10 043	2 425	1 065	32.5	7.1
6116101	Dance schools (including children's & professionals)	174	22 828	7 651	1 879	911	35.2	5.5
6116102	Art, drama, & music schools	26	5 595	2 392	546	154	21.6	13.7
61162	Sports & recreation instruction	176	29 608	9 501	2 099	943	59.2	15.8
611620	Sports & recreation instruction	176	29 608	9 501	2 099	943	59.2	15.8
61163	Language schools	14	9 604	4 656	1 065	257	11.0	8.7
611630	Language schools	14	9 604	4 656	1 065	257	11.0	8.7
61169	All other schools & instruction	188	37 050	14 475	3 283	1 157	36.8	9.0
611691	Exam preparation & tutoring	68	10 879	3 901	839	449	35.9	8.6
611692	Automobile driving schools	41	4 352	1 573	357	181	61.4	26.1
611699	All other miscellaneous schools & instruction	79	21 819	9 001	2 087	527	32.4	5.8
6117	Educational support services	99	51 521	17 033	3 093	406	28.6	12.2
61171	Educational support services	99	51 521	17 033	3 093	406	28.6	12.2
611710	Educational support services	99	51 521	17 033	3 093	406	28.6	12.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
VIRGINIA									
61	Educational services	182	123 573	113 399	24 689	5 667	1 146	12.7	16.5
611	Educational services	182	123 573	113 399	24 689	5 667	1 146	12.7	16.5
6114	Business schools, & computer & management training	16	19 763	18 016	3 946	883	126	16.4	47.4
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61142	Computer training	3	D	D	D	D	a	D	D
611420	Computer training	3	D	D	D	D	a	D	D
61143	Professional & management development training	12	17 749	16 377	3 407	808	100	13.7	46.0
611430	Professional & management development training	12	17 749	16 377	3 407	808	100	13.7	46.0
6115	Technical & trade schools	22	6 540	6 222	2 018	456	113	67.4	28.2
61151	Technical & trade schools	22	6 540	6 222	2 018	456	113	67.4	28.2
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	12	D	D	D	D	a	D	D
611519	Other trade & technical schools	9	5 009	4 768	1 592	354	96	66.3	33.7
6116	Other schools & instruction	124	36 781	34 089	11 540	2 668	740	14.4	22.3
61161	Fine arts schools	20	4 102	3 699	1 330	326	125	70.4	6.6
611610	Fine arts schools	20	4 102	3 699	1 330	326	125	70.4	6.6
6116101	Dance schools (including children's & professionals)	6	700	724	172	48	35	8.9	15.9
6116102	Art, drama, & music schools	14	3 402	2 975	1 158	278	90	83.1	4.7
61162	Sports & recreation instruction	13	5 918	5 839	1 232	260	126	15.8	62.4
611620	Sports & recreation instruction	13	5 918	5 839	1 232	260	126	15.8	62.4
61163	Language schools	5	D	D	D	D	b	D	D
611630	Language schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	86	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	13	864	857	481	140	26	13.2	24.3
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	72	D	D	D	D	e	D	D

See footnotes at end of table.

**Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997—
Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	VIRGINIA—Con.								
	Educational services—Con.								
611	Educational services—Con.								
6117	Educational support services	20	60 489	55 072	7 185	1 660	167	4.5	1.6
61171	Educational support services	20	60 489	55 072	7 185	1 660	167	4.5	1.6
611710	Educational support services	20	60 489	55 072	7 185	1 660	167	4.5	1.6

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	CHARLOTTESVILLE, VA MSA							
61	Educational services	37	12 056	3 615	756	210	32.5	17.7
611	Educational services	37	12 056	3 615	756	210	32.5	17.7
6114	Business schools, & computer & management training	6	4 595	1 432	356	40	13.8	—
61143	Professional & management development training	3	D	D	D	a	D	D
611430	Professional & management development training	3	D	D	D	a	D	D
6115	Technical & trade schools	5	1 265	365	75	31	7.0	29.6
61151	Technical & trade schools	5	1 265	365	75	31	7.0	29.6
6116	Other schools & instruction	22	3 969	1 183	212	128	24.5	44.3
61162	Sports & recreation instruction	12	2 047	685	100	78	37.4	39.3
611620	Sports & recreation instruction	12	2 047	685	100	78	37.4	39.3
	DANVILLE, VA MSA							
61	Educational services	8	741	305	79	30	22.5	2.2
611	Educational services	8	741	305	79	30	22.5	2.2
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
	JOHNSON CITY-KINGSPORT-BRISTOL, TN-VA MSA							
61	Educational services	35	5 355	1 616	377	145	39.6	16.5
611	Educational services	35	5 355	1 616	377	145	39.6	16.5
6115	Technical & trade schools	8	1 697	336	90	28	73.3	26.7
61151	Technical & trade schools	8	1 697	336	90	28	73.3	26.7
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	21	1 847	488	128	91	46.6	15.3
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
	LYNCHBURG, VA MSA							
61	Educational services	19	3 592	1 632	392	93	40.1	17.7
611	Educational services	19	3 592	1 632	392	93	40.1	17.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	1 978	970	261	59	57.2	1.2

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORFOLK—VIRGINIA BEACH—NEWPORT NEWS, VA—NC MSA								
61	Educational services	196	48 789	17 652	3 610	1 213	24.2	13.8
611	Educational services	196	48 789	17 652	3 610	1 213	24.2	13.8
6114	Business schools, & computer & management training	38	21 734	8 063	1 550	364	8.1	10.5
61142	Computer training	25	18 642	6 549	1 202	307	5.1	11.6
611420	Computer training	25	18 642	6 549	1 202	307	5.1	11.6
6115	Technical & trade schools	35	10 290	3 950	831	254	18.3	17.8
61151	Technical & trade schools	35	10 290	3 950	831	254	18.3	17.8
611511	Cosmetology & barber schools	13	D	D	D	b	D	D
611519	Other trade & technical schools	16	5 976	2 144	459	148	17.5	15.6
6116	Other schools & instruction	117	16 274	5 363	1 200	590	47.6	15.8
61161	Fine arts schools	49	4 506	1 335	311	194	47.9	8.8
611610	Fine arts schools	49	4 506	1 335	311	194	47.9	8.8
6116101	Dance schools (including children's & professionals')	41	4 106	1 201	294	174	45.2	9.6
61162	Sports & recreation instruction	37	5 475	1 779	400	182	56.6	33.6
611620	Sports & recreation instruction	37	5 475	1 779	400	182	56.6	33.6
61169	All other schools & instruction	31	6 293	2 249	489	214	39.5	5.2
611691	Exam preparation & tutoring	9	1 685	540	116	86	62.9	14.7
611699	All other miscellaneous schools & instruction	12	3 936	1 495	329	108	19.1	2.0
RICHMOND—PETERSBURG, VA MSA								
61	Educational services	156	27 721	9 418	2 264	622	39.4	5.1
611	Educational services	156	27 721	9 418	2 264	622	39.4	5.1
6114	Business schools, & computer & management training	39	12 069	4 334	1 060	170	36.8	2.4
61142	Computer training	18	7 385	2 832	645	108	32.9	.1
611420	Computer training	18	7 385	2 832	645	108	32.9	.1
6115	Technical & trade schools	21	2 010	626	196	57	56.4	4.9
61151	Technical & trade schools	21	2 010	626	196	57	56.4	4.9
611511	Cosmetology & barber schools	5	D	D	D	a	D	D
6116	Other schools & instruction	87	11 486	3 718	854	376	42.3	6.9
61161	Fine arts schools	32	3 419	1 056	293	170	40.2	5.8
611610	Fine arts schools	32	3 419	1 056	293	170	40.2	5.8
6116101	Dance schools (including children's & professionals')	29	D	D	D	c	D	D
61162	Sports & recreation instruction	17	2 431	816	162	58	61.8	8.4
611620	Sports & recreation instruction	17	2 431	816	162	58	61.8	8.4
61169	All other schools & instruction	38	5 636	1 846	399	148	35.1	6.8
611691	Exam preparation & tutoring	14	1 936	753	159	60	23.8	1.9
ROANOKE, VA MSA								
61	Educational services	39	15 595	3 043	780	313	20.1	.8
611	Educational services	39	15 595	3 043	780	313	20.1	.8
6114	Business schools, & computer & management training	7	8 258	890	273	128	10.0	—
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	587	212	44	12	D	—
6116	Other schools & instruction	22	3 333	911	228	116	45.8	3.7
61161	Fine arts schools	9	1 596	421	114	52	33.9	—
611610	Fine arts schools	9	1 596	421	114	52	33.9	—
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA								
61	Educational services	1 323	718 896	250 546	55 032	9 925	19.2	12.5
611	Educational services	1 323	718 896	250 546	55 032	9 925	19.2	12.5
6114	Business schools, & computer & management training	310	D	D	D	h	D	D
61141	Business & secretarial schools	12	D	D	D	c	D	D
611410	Business & secretarial schools	12	D	D	D	c	D	D
61142	Computer training	165	D	D	D	g	D	D
611420	Computer training	165	D	D	D	g	D	D
61143	Professional & management development training	133	D	D	D	e	D	D
611430	Professional & management development training	133	D	D	D	e	D	D
6115	Technical & trade schools	147	D	D	D	g	D	D
61151	Technical & trade schools	147	D	D	D	g	D	D
611511	Cosmetology & barber schools	51	13 577	4 747	1 122	278	16.4	12.3
611512	Flight training	26	17 982	7 574	1 892	360	49.8	17.8
611513	Apprenticeship training	8	D	D	D	b	D	D
611519	Other trade & technical schools	62	39 989	18 212	4 205	685	16.5	3.3
6116	Other schools & instruction	695	D	D	D	h	D	D
61161	Fine arts schools	178	39 024	13 024	3 103	1 043	30.8	22.6
611610	Fine arts schools	178	39 024	13 024	3 103	1 043	30.8	22.6
6116101	Dance schools (including children's & professionals)	142	25 730	7 837	1 895	787	38.9	8.9
6116102	Art, drama, & music schools	36	13 294	5 187	1 208	256	15.2	48.9
61162	Sports & recreation instruction	239	D	D	D	g	D	D
611620	Sports & recreation instruction	239	D	D	D	g	D	D
61163	Language schools	34	19 901	8 041	1 857	585	11.0	.3
611630	Language schools	34	19 901	8 041	1 857	585	11.0	.3
61169	All other schools & instruction	244	100 344	36 239	7 783	1 913	21.8	21.7
611691	Exam preparation & tutoring	98	25 377	8 292	1 903	793	27.3	13.0
611692	Automobile driving schools	50	11 114	4 462	774	311	43.3	13.4
611699	All other miscellaneous schools & instruction	96	63 853	23 485	5 106	809	15.9	26.6
6117	Educational support services	171	90 481	30 749	5 984	725	24.9	18.5
61171	Educational support services	171	90 481	30 749	5 984	725	24.9	18.5
611710	Educational support services	171	90 481	30 749	5 984	725	24.9	18.5
Baltimore, MD PMSA								
61	Educational services	345	125 819	42 645	8 682	2 030	24.9	30.2
611	Educational services	345	125 819	42 645	8 682	2 030	24.9	30.2
6114	Business schools, & computer & management training	65	30 121	8 667	2 071	320	30.0	12.5
61142	Computer training	34	21 895	5 802	1 365	187	26.7	8.3
611420	Computer training	34	21 895	5 802	1 365	187	26.7	8.3
61143	Professional & management development training	30	D	D	D	b	D	D
611430	Professional & management development training	30	D	D	D	b	D	D
6115	Technical & trade schools	49	22 646	9 573	2 066	407	19.4	11.1
61151	Technical & trade schools	49	22 646	9 573	2 066	407	19.4	11.1
611511	Cosmetology & barber schools	20	D	D	D	c	D	D
611519	Other trade & technical schools	20	14 084	6 590	1 327	218	24.7	8.4
6116	Other schools & instruction	196	59 374	19 755	3 869	1 205	26.2	40.6
61161	Fine arts schools	50	D	D	D	c	D	D
611610	Fine arts schools	50	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	36	D	D	D	c	D	D
6116102	Art, drama, & music schools	14	D	D	D	b	D	D
61162	Sports & recreation instruction	62	D	D	D	e	D	D
611620	Sports & recreation instruction	62	D	D	D	e	D	D
61163	Language schools	9	D	D	D	b	D	D
611630	Language schools	9	D	D	D	b	D	D
61169	All other schools & instruction	75	D	D	D	f	D	D
611691	Exam preparation & tutoring	29	D	D	D	e	D	D
611692	Automobile driving schools	22	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	24	D	D	D	c	D	D
6117	Educational support services	35	13 678	4 650	676	98	17.7	55.4
61171	Educational support services	35	13 678	4 650	676	98	17.7	55.4
611710	Educational support services	35	13 678	4 650	676	98	17.7	55.4
Hagerstown, MD PMSA								
61	Educational services	13	5 194	1 470	273	139	25.5	10.0
611	Educational services	13	5 194	1 470	273	139	25.5	10.0
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Washington, DC—MD—VA—WV PMSA								
61	Educational services	965	587 883	206 431	46 077	7 756	18.0	8.7
611	Educational services	965	587 883	206 431	46 077	7 756	18.0	8.7
6114	Business schools, & computer & management training	241	310 950	104 792	23 167	2 444	8.7	8.3
61141	Business & secretarial schools	10	5 775	1 419	388	89	2.9	.3
611410	Business & secretarial schools	10	5 775	1 419	388	89	2.9	.3
61142	Computer training	130	258 519	88 150	19 297	2 030	4.3	8.9
611420	Computer training	130	258 519	88 150	19 297	2 030	4.3	8.9
61143	Professional & management development training	101	46 656	15 223	3 482	325	33.4	5.8
611430	Professional & management development training	101	46 656	15 223	3 482	325	33.4	5.8
6115	Technical & trade schools	96	51 622	22 186	5 366	926	25.8	7.3
61151	Technical & trade schools	96	51 622	22 186	5 366	926	25.8	7.3
611511	Cosmetology & barber schools	30	D	D	D	c	D	D
611512	Flight training	19	16 239	7 159	1 804	315	50.9	14.3
611519	Other trade & technical schools	42	25 905	11 622	2 878	467	12.0	.5
6116	Other schools & instruction	492	148 508	53 354	12 236	3 759	30.4	8.3
61161	Fine arts schools	125	28 893	10 141	2 373	825	32.5	15.3
611610	Fine arts schools	125	28 893	10 141	2 373	825	32.5	15.3
6116101	Dance schools (including children's & professionals)	103	D	D	D	f	D	D
6116102	Art, drama, & music schools	22	D	D	D	c	D	D
61162	Sports & recreation instruction	175	35 955	11 607	2 573	1 153	52.7	8.7
611620	Sports & recreation instruction	175	35 955	11 607	2 573	1 153	52.7	8.7
61163	Language schools	24	17 756	7 373	1 698	490	7.8	.3
611630	Language schools	24	17 756	7 373	1 698	490	7.8	.3
61169	All other schools & instruction	168	65 904	24 233	5 592	1 291	23.4	7.2
611691	Exam preparation & tutoring	69	D	D	D	f	D	D
611692	Automobile driving schools	28	D	D	D	D	D	D
611699	All other miscellaneous schools & instruction	71	D	D	D	c	D	D
6117	Educational support services	136	76 803	26 099	5 308	627	26.2	11.9
61171	Educational support services	136	76 803	26 099	5 308	627	26.2	11.9
611710	Educational support services	136	76 803	26 099	5 308	627	26.2	11.9
AREA OUTSIDE VIRGINIA METROPOLITAN AREAS								
61	Educational services	102	28 420	5 581	1 315	659	20.6	6.7
611	Educational services	102	28 420	5 581	1 315	659	20.6	6.7
6114	Business schools, & computer & management training	9	D	D	D	c	D	D
61141	Business & secretarial schools	2	D	D	D	c	D	D
611410	Business & secretarial schools	2	D	D	D	c	D	D
6115	Technical & trade schools	14	D	D	D	b	D	D
61151	Technical & trade schools	14	D	D	D	b	D	D
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	71	D	D	D	e	D	D
61161	Fine arts schools	25	1 615	346	89	82	77.9	6.3
611610	Fine arts schools	25	1 615	346	89	82	77.9	6.3
6116101	Dance schools (including children's & professionals)	25	1 615	346	89	82	77.9	6.3
61162	Sports & recreation instruction	19	D	D	D	b	D	D
611620	Sports & recreation instruction	19	D	D	D	b	D	D
61169	All other schools & instruction	26	5 020	1 553	341	184	21.4	4.3
611699	All other miscellaneous schools & instruction	15	3 753	1 045	198	97	20.3	2.1

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHARLOTTESVILLE, VA MSA									
61	Educational services	8	4 946	4 273	1 271	314	71	22.5	1.2
611	Educational services	8	4 946	4 273	1 271	314	71	22.5	1.2
6114	Business schools, & computer & management training ..	2	D	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	D	b	D	D
611430	Professional & management development training ..	1	D	D	D	D	b	D	D
DANVILLE, VA MSA									
61	Educational services	3	D	D	D	D	a	D	D
611	Educational services	3	D	D	D	D	a	D	D
JOHNSON CITY-KINGSPORT-BRISTOL, TN-VA MSA									
61	Educational services	6	393	397	194	41	16	67.9	17.6
611	Educational services	6	393	397	194	41	16	67.9	17.6
LYNCHBURG, VA MSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	D	b	D	D
611610	Fine arts schools	1	D	D	D	D	b	D	D
NORFOLK-VIRGINIA BEACH-NEWPORT NEWS, VA-NC MSA									
61	Educational services	26	8 787	8 180	1 719	405	104	26.3	45.0
611	Educational services	26	8 787	8 180	1 719	405	104	26.3	45.0
6115	Technical & trade schools	8	1 607	1 500	634	129	26	25.1	61.5
61151	Technical & trade schools	8	1 607	1 500	634	129	26	25.1	61.5
6116	Other schools & instruction	14	5 989	5 565	828	205	62	16.7	47.0
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	D	a	D	D
611620	Sports & recreation instruction	3	D	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
RICHMOND-PETERSBURG, VA MSA									
61	Educational services	25	5 489	5 313	2 042	522	142	19.5	51.3
611	Educational services	25	5 489	5 313	2 042	522	142	19.5	51.3
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	18	4 176	4 038	1 699	429	127	5.9	59.7
61162	Sports & recreation instruction	1	D	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	D	a	D	D
61169	All other schools & instruction	14	D	D	D	D	b	D	D
ROANOKE, VA MSA									
61	Educational services	7	2 806	2 705	835	187	23	80.5	.7
611	Educational services	7	2 806	2 705	835	187	23	80.5	.7
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA									
61	Educational services	382	D	D	D	D	h	D	D
611	Educational services	382	D	D	D	D	h	D	D
6114	Business schools, & computer & management training ..	54	74 097	66 712	16 894	3 850	451	16.2	16.9
61142	Computer training	9	D	D	D	D	b	D	D
611420	Computer training	9	D	D	D	D	b	D	D
61143	Professional & management development training	44	68 715	61 831	15 323	3 501	398	16.5	15.9
611430	Professional & management development training ..	44	68 715	61 831	15 323	3 501	398	16.5	15.9
6115	Technical & trade schools	44	28 931	26 709	9 292	2 101	482	18.8	20.0
61151	Technical & trade schools	44	28 931	26 709	9 292	2 101	482	18.8	20.0
611513	Apprenticeship training	24	D	D	D	D	c	D	D
611519	Other trade & technical schools	19	17 770	16 846	5 683	1 207	258	15.2	11.6
6116	Other schools & instruction	206	D	D	D	D	g	D	D
61161	Fine arts schools	41	22 242	21 730	8 878	2 151	552	9.8	15.6
611610	Fine arts schools	41	22 242	21 730	8 878	2 151	552	9.8	15.6
6116101	Dance schools (including children's & professionals)	14	7 246	6 811	2 962	756	145	12.0	—
6116102	Art, drama, & music schools	27	14 996	14 919	5 916	1 395	407	8.8	23.2
61162	Sports & recreation instruction	17	4 543	4 473	1 369	341	154	48.1	4.7
611620	Sports & recreation instruction	17	4 543	4 473	1 369	341	154	48.1	4.7
61163	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
611630	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
61169	All other schools & instruction	137	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	22	5 300	5 302	2 360	558	187	12.8	30.4
611699	All other miscellaneous schools & instruction	115	D	D	D	D	f	D	D
6117	Educational support services	78	D	D	D	D	g	D	D
61171	Educational support services	78	D	D	D	D	g	D	D
611710	Educational support services	78	D	D	D	D	g	D	D
Baltimore, MD PMSA									
61	Educational services	62	D	D	D	D	f	D	D
611	Educational services	62	D	D	D	D	f	D	D
6114	Business schools, & computer & management training ..	8	8 858	8 681	2 552	644	87	11.1	.2
61143	Professional & management development training	8	8 858	8 681	2 552	644	87	11.1	.2
611430	Professional & management development training ..	8	8 858	8 681	2 552	644	87	11.1	.2
6115	Technical & trade schools	12	13 123	12 116	3 169	632	121	8.2	13.8
61151	Technical & trade schools	12	13 123	12 116	3 169	632	121	8.2	13.8
611513	Apprenticeship training	8	D	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	34	18 802	18 801	6 780	1 551	405	19.7	23.7
61161	Fine arts schools	8	D	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	7	D	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	D	a	D	D
611620	Sports & recreation instruction	5	D	D	D	D	a	D	D
61169	All other schools & instruction	21	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	6	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	c	D	D
6117	Educational support services	8	D	D	D	D	b	D	D
61171	Educational support services	8	D	D	D	D	b	D	D
611710	Educational support services	8	D	D	D	D	b	D	D
Hagerstown, MD PMSA									
61	Educational services	1	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.									
Washington, DC—MD—VA—WV PMSA									
61	Educational services	319	534 215	505 074	118 425	27 301	3 968	11.7	8.5
611	Educational services	319	534 215	505 074	118 425	27 301	3 968	11.7	8.5
6114	Business schools, & computer & management training ..	46	65 239	58 031	14 342	3 206	364	16.9	19.2
61142	Computer training	9	D	D	D	D	b	D	D
611420	Computer training	9	D	D	D	D	b	D	D
61143	Professional & management development training	36	59 857	53 150	12 771	2 857	311	17.3	18.2
611430	Professional & management development training ..	36	59 857	53 150	12 771	2 857	311	17.3	18.2
6115	Technical & trade schools	32	15 808	14 593	6 123	1 469	361	27.5	25.1
61151	Technical & trade schools	32	15 808	14 593	6 123	1 469	361	27.5	25.1
611513	Apprenticeship training	16	D	D	D	D	c	D	D
611519	Other trade & technical schools	15	D	D	D	D	c	D	D
6116	Other schools & instruction	171	101 373	98 967	32 370	7 419	1 455	23.1	14.0
61161	Fine arts schools	33	D	D	D	D	e	D	D
611610	Fine arts schools	33	D	D	D	D	e	D	D
6116101	Dance schools (including children's & professionals')	13	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	20	D	D	D	D	e	D	D
61162	Sports & recreation instruction	12	D	D	D	D	c	D	D
611620	Sports & recreation instruction	12	D	D	D	D	c	D	D
61163	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
611630	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
61169	All other schools & instruction	115	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	16	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	99	D	D	D	D	f	D	D
6117	Educational support services	70	351 795	333 483	65 590	15 207	1 788	6.8	4.2
61171	Educational support services	70	351 795	333 483	65 590	15 207	1 788	6.8	4.2
611710	Educational support services	70	351 795	333 483	65 590	15 207	1 788	6.8	4.2
AREA OUTSIDE VIRGINIA METROPOLITAN AREAS									
61	Educational services	36	9 957	8 425	4 218	1 025	235	7.4	9.7
611	Educational services	36	9 957	8 425	4 218	1 025	235	7.4	9.7
6116	Other schools & instruction	31	9 668	8 152	4 070	991	223	7.1	9.2
61161	Fine arts schools	4	810	631	313	76	20	70.0	8.5
611610	Fine arts schools	4	810	631	313	76	20	70.0	8.5
61169	All other schools & instruction	26	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	24	8 704	7 370	3 709	902	197	1.4	8.5

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBEMARLE COUNTY, VA								
61	Educational services	21	8 268	2 158	456	117	35.5	18.7
611	Educational services	21	8 268	2 158	456	117	35.5	18.7
6114	Business schools, & computer & management training	3	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 643	536	86	77	35.2	35.7
611620	Sports & recreation instruction	8	1 643	536	86	77	35.2	35.7
AMELIA COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
AMHERST COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARLINGTON COUNTY, VA								
61	Educational services	45	44 850	20 640	4 376	631	7.5	6.5
611	Educational services	45	44 850	20 640	4 376	631	7.5	6.5
6114	Business schools, & computer & management training	18	21 095	10 116	2 162	242	7.0	10.6
61142	Computer training	11	17 107	7 909	1 651	194	5.4	13.0
611420	Computer training	11	17 107	7 909	1 651	194	5.4	13.0
61143	Professional & management development training	7	3 988	2 207	511	48	14.2	—
611430	Professional & management development training	7	3 988	2 207	511	48	14.2	—
6115	Technical & trade schools	4	6 332	3 363	708	64	.4	—
61151	Technical & trade schools	4	6 332	3 363	708	64	.4	—
611519	Other trade & technical schools	4	6 332	3 363	708	64	.4	—
6116	Other schools & instruction	16	10 033	4 556	1 118	285	2.7	6.9
61161	Fine arts schools	3	943	244	56	20	D	—
611610	Fine arts schools	3	943	244	56	20	D	—
6116101	Dance schools (including children's & professionals)	3	943	244	56	20	D	—
61163	Language schools	4	6 926	3 731	885	200	.3	—
611630	Language schools	4	6 926	3 731	885	200	.3	—
61169	All other schools & instruction	4	1 333	315	82	30	14.3	14.2
6117	Educational support services	7	7 390	2 605	388	40	21.5	—
61171	Educational support services	7	7 390	2 605	388	40	21.5	—
611710	Educational support services	7	7 390	2 605	388	40	21.5	—
AUGUSTA COUNTY, VA								
61	Educational services	4	416	66	18	9	77.6	22.4
611	Educational services	4	416	66	18	9	77.6	22.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BATH COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BEDFORD COUNTY, VA								
61	Educational services	7	1 764	568	99	31	66.4	—
611	Educational services	7	1 764	568	99	31	66.4	—
6116	Other schools & instruction	4	D	D	D	b	D	D
BUCKINGHAM COUNTY, VA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
CAMPBELL COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CAROLINE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
CARROLL COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
CHARLOTTE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
CHESTERFIELD COUNTY, VA								
61	Educational services	45	8 401	2 797	767	224	30.7	3.7
611	Educational services	45	8 401	2 797	767	224	30.7	3.7
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	28	4 296	1 296	338	168	34.8	5.8
61161	Fine arts schools	11	1 482	413	127	81	28.1	.6
611610	Fine arts schools	11	1 482	413	127	81	28.1	.6
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61169	All other schools & instruction	9	1 959	664	152	60	22.9	1.9

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLARKE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
CULPEPER COUNTY, VA								
61	Educational services	3	190	16	4	4	38.4	61.6
DINWIDDIE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
FAIRFAX COUNTY, VA								
61	Educational services	267	191 674	67 364	14 529	2 037	15.5	10.5
611	Educational services	267	191 674	67 364	14 529	2 037	15.5	10.5
6114	Business schools, & computer & management training	75	135 500	47 709	10 458	1 019	6.3	10.7
61142	Computer training	46	124 935	43 963	9 552	934	2.2	11.5
611420	Computer training	46	124 935	43 963	9 552	934	2.2	11.5
61143	Professional & management development training	28	D	D	D	b	D	D
611430	Professional & management development training	28	D	D	D	b	D	D
6115	Technical & trade schools	26	5 757	2 441	491	82	34.4	2.8
61151	Technical & trade schools	26	5 757	2 441	491	82	34.4	2.8
611511	Cosmetology & barber schools	9	D	D	D	a	D	D
6116	Other schools & instruction	122	27 534	11 605	2 649	778	39.6	10.0
61161	Fine arts schools	37	9 203	4 190	966	309	18.7	9.7
611610	Fine arts schools	37	9 203	4 190	966	309	18.7	9.7
6116101	Dance schools (including children's & professionals)	32	7 419	3 282	752	278	20.1	4.0
6116102	Art, drama, & music schools	5	1 784	908	214	31	12.9	33.2
61162	Sports & recreation instruction	37	7 042	2 438	549	175	55.9	10.9
611620	Sports & recreation instruction	37	7 042	2 438	549	175	55.9	10.9
61169	All other schools & instruction	43	9 885	4 569	1 040	248	47.5	10.5
611691	Exam preparation & tutoring	17	2 700	1 236	246	84	39.3	3.3
611699	All other miscellaneous schools & instruction	20	D	D	D	c	D	D
6117	Educational support services	44	22 883	5 609	931	158	36.5	11.8
61171	Educational support services	44	22 883	5 609	931	158	36.5	11.8
611710	Educational support services	44	22 883	5 609	931	158	36.5	11.8
FAUQUIER COUNTY, VA								
61	Educational services	6	563	198	38	24	96.3	—
611	Educational services	6	563	198	38	24	96.3	—
FLOYD COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
FRANKLIN COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
FREDERICK COUNTY, VA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
GILES COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
GLOUCESTER COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
GOOCHLAND COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GRAYSON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
HALIFAX COUNTY, VA *								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HANOVER COUNTY, VA								
61	Educational services	13	1 177	334	52	27	31.6	57.7
611	Educational services	13	1 177	334	52	27	31.6	57.7
6116	Other schools & instruction	9	D	D	D	b	D	D
HENRICO COUNTY, VA								
61	Educational services	54	10 677	3 502	776	171	44.5	1.6
611	Educational services	54	10 677	3 502	776	171	44.5	1.6
6114	Business schools, & computer & management training	18	4 225	1 347	318	58	60.5	3.5
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
6116	Other schools & instruction	25	4 282	1 582	331	84	33.1	.3
61169	All other schools & instruction	17	2 788	857	179	50	37.0	.5
HENRY COUNTY, VA								
61	Educational services	6	1 345	426	125	36	65.4	21.2
611	Educational services	6	1 345	426	125	36	65.4	21.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
ISLE OF WIGHT COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
JAMES CITY COUNTY, VA								
61	Educational services	4	326	129	30	11	92.6	-
611	Educational services	4	326	129	30	11	92.6	-
KING WILLIAM COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
LANCASTER COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
LOUDOUN COUNTY, VA								
61	Educational services	36	17 183	8 746	2 042	316	20.7	5.7
611	Educational services	36	17 183	8 746	2 042	316	20.7	5.7
6115	Technical & trade schools	4	5 464	3 602	998	148	24.8	-
61151	Technical & trade schools	4	5 464	3 602	998	148	24.8	-
611512	Flight training	3	D	D	D	c	D	D
6116	Other schools & instruction	21	3 252	1 100	225	94	58.9	26.3
61161	Fine arts schools	9	893	260	69	35	37.8	8.1
611610	Fine arts schools	9	893	260	69	35	37.8	8.1
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	5	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	b	D	D
611710	Educational support services	5	D	D	D	b	D	D
MADISON COUNTY, VA								
61	Educational services	3	242	43	5	2	D	-
611	Educational services	3	242	43	5	2	D	-
MECKLENBURG COUNTY, VA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONTGOMERY COUNTY, VA								
61	Educational services	12	964	321	75	37	57.7	3.7
611	Educational services	12	964	321	75	37	57.7	3.7
6116	Other schools & instruction	9	D	D	D	b	D	D
NELSON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
NORTHAMPTON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
NORTHUMBERLAND COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
ORANGE COUNTY, VA								
61	Educational services	4	282	106	21	13	81.2	4.3
611	Educational services	4	282	106	21	13	81.2	4.3
PAGE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
PATRICK COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
PITTSYLVANIA COUNTY, VA								
61	Educational services	3	D	D	D	a	D	D
POWHATAN COUNTY, VA								
61	Educational services	5	627	127	17	16	100.0	—
611	Educational services	5	627	127	17	16	100.0	—
PRINCE EDWARD COUNTY, VA								
61	Educational services	3	516	116	18	5	D	—
611	Educational services	3	516	116	18	5	D	—
PRINCE WILLIAM COUNTY, VA								
61	Educational services	31	7 072	2 352	514	274	79.0	4.7
611	Educational services	31	7 072	2 352	514	274	79.0	4.7
6115	Technical & trade schools	4	3 410	1 064	227	92	89.7	—
61151	Technical & trade schools	4	3 410	1 064	227	92	89.7	—
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	22	3 030	1 045	222	175	77.1	6.2
61162	Sports & recreation instruction	9	1 705	477	115	119	84.3	1.9
611620	Sports & recreation instruction	9	1 705	477	115	119	84.3	1.9
PULASKI COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
ROANOKE COUNTY, VA								
61	Educational services	8	1 172	402	100	31	85.3	—
611	Educational services	8	1 172	402	100	31	85.3	—
6116	Other schools & instruction	5	D	D	D	b	D	D
ROCKINGHAM COUNTY, VA								
61	Educational services	7	502	110	22	17	79.9	7.0
611	Educational services	7	502	110	22	17	79.9	7.0

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RUSSELL COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
SCOTT COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SHENANDOAH COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
SMYTH COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SOUTHAMPTON COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
SPOTSYLVANIA COUNTY, VA								
61	Educational services	6	381	100	27	22	42.3	31.5
611	Educational services	6	381	100	27	22	42.3	31.5
STAFFORD COUNTY, VA								
61	Educational services	6	864	295	81	43	49.8	20.3
611	Educational services	6	864	295	81	43	49.8	20.3
6116	Other schools & instruction	6	864	295	81	43	49.8	20.3
TAZEWELL COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
WARREN COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WASHINGTON COUNTY, VA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
WYTHE COUNTY, VA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
YORK COUNTY, VA								
61	Educational services	7	412	167	43	16	99.3	.7
611	Educational services	7	412	167	43	16	99.3	.7

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							From administrative records ¹	Estimated ²
ALEXANDRIA, VA (IC)								
61	Educational services	31	22 421	8 817	1 817	314	29.0	2.8
611	Educational services	31	22 421	8 817	1 817	314	29.0	2.8
6114	Business schools, & computer & management training	12	12 385	4 256	770	105	30.3	4.2
61142	Computer training	4	7 345	3 150	571	72	3.1	—
611420	Computer training	4	7 345	3 150	571	72	3.1	—
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	14	D	D	D	c	D	D
61161	Fine arts schools	5	2 980	1 093	249	56	17.4	—
611610	Fine arts schools	5	2 980	1 093	249	56	17.4	—
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61169	All other schools & instruction	4	3 187	1 622	367	68	32.4	—
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D
BEDFORD, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
BRISTOL, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
CHARLOTTESVILLE, VA (IC)								
61	Educational services	16	3 788	1 457	300	93	26.1	15.6
611	Educational services	16	3 788	1 457	300	93	26.1	15.6
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
CHESAPEAKE, VA (IC)								
61	Educational services	31	6 578	2 536	423	180	31.9	25.5
611	Educational services	31	6 578	2 536	423	180	31.9	25.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	2 674	913	217	117	48.6	35.3
61161	Fine arts schools	13	1 273	320	76	45	57.3	9.0
611610	Fine arts schools	13	1 273	320	76	45	57.3	9.0
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	6	1 313	575	137	69	36.7	63.3
611620	Sports & recreation instruction	6	1 313	575	137	69	36.7	63.3
CLIFTON FORGE, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
COLONIAL HEIGHTS, VA (IC)								
61	Educational services	6	434	123	35	23	68.0	—
611	Educational services	6	434	123	35	23	68.0	—
COVINGTON, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
DANVILLE, VA (IC)								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
FAIRFAX, VA (IC)								
61	Educational services	23	9 795	3 891	881	168	23.7	18.9
611	Educational services	23	9 795	3 891	881	168	23.7	18.9
6116	Other schools & instruction	15	3 146	937	229	116	67.8	5.0
61162	Sports & recreation instruction	8	2 039	621	128	51	86.7	6.9
611620	Sports & recreation instruction	8	2 039	621	128	51	86.7	6.9
6117	Educational support services	4	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
FALLS CHURCH, VA (IC)								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
FREDERICKSBURG, VA (IC)								
61	Educational services	7	806	341	91	44	25.1	37.6
611	Educational services	7	806	341	91	44	25.1	37.6
6116	Other schools & instruction	7	806	341	91	44	25.1	37.6
GALAX, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
HAMPTON, VA (IC)								
61	Educational services	15	4 341	1 485	375	106	12.6	9.2
611	Educational services	15	4 341	1 485	375	106	12.6	9.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	2 766	936	233	82	11.1	14.4
61169	All other schools & instruction	2	D	D	D	b	D	D
HARRISONBURG, VA (IC)								
61	Educational services	3	D	D	D	c	D	D
611	Educational services	3	D	D	D	c	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
HOPEWELL, VA (IC)								
61	Educational services	3	271	118	35	20	100.0	-
611	Educational services	3	271	118	35	20	100.0	-
LYNCHBURG, VA (IC)								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
MANASSAS, VA (IC)								
61	Educational services	11	2 156	524	122	81	37.1	31.5
611	Educational services	11	2 156	524	122	81	37.1	31.5
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	5	901	287	74	57	37.1	-
MARTINSVILLE, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
NEWPORT NEWS, VA (IC)								
61	Educational services	22	7 248	2 287	510	194	20.1	12.0
611	Educational services	22	7 248	2 287	510	194	20.1	12.0
6115	Technical & trade schools	6	2 887	905	208	85	10.6	19.5
61151	Technical & trade schools	6	2 887	905	208	85	10.6	19.5
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORFOLK, VA (IC)								
61	Educational services	25	5 990	1 673	389	174	27.4	4.8
611	Educational services	25	5 990	1 673	389	174	27.4	4.8
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	14	2 033	433	105	67	69.2	2.1
61161	Fine arts schools	5	701	204	53	34	70.3	—
611610	Fine arts schools	5	701	204	53	34	70.3	—
PETERSBURG, VA (IC)								
61	Educational services	2	D	D	D	a	D	D
POQUOSON, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
PORTSMOUTH, VA (IC)								
61	Educational services	5	1 777	770	131	54	1.5	7.0
611	Educational services	5	1 777	770	131	54	1.5	7.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
RADFORD, VA (IC)								
61	Educational services	2	D	D	D	a	D	D
RICHMOND, VA (IC)								
61	Educational services	25	5 376	2 322	561	132	23.8	4.5
611	Educational services	25	5 376	2 322	561	132	23.8	4.5
6114	Business schools, & computer & management training	9	3 898	1 655	413	74	9.9	3.6
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	7	717	258	54	41	72.4	.8
611610	Fine arts schools	7	717	258	54	41	72.4	.8
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
ROANOKE, VA (IC)								
61	Educational services	24	13 726	2 379	616	256	14.3	.9
611	Educational services	24	13 726	2 379	616	256	14.3	.9
6114	Business schools, & computer & management training	5	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	6	952	180	53	35	52.2	—
611610	Fine arts schools	6	952	180	53	35	52.2	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D
SALEM, VA (IC)								
61	Educational services	7	697	262	64	26	23.2	—
611	Educational services	7	697	262	64	26	23.2	—
STAUNTON, VA (IC)								
61	Educational services	10	D	D	D	c	D	D
611	Educational services	10	D	D	D	c	D	D
6114	Business schools, & computer & management training	3	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SUFFOLK, VA (IC)								
61	Educational services	4	301	126	22	8	53.2	—
611	Educational services	4	301	126	22	8	53.2	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VIRGINIA BEACH, VA (IC)								
61	Educational services	76	21 130	8 223	1 644	447	21.3	15.9
611	Educational services	76	21 130	8 223	1 644	447	21.3	15.9
6114	Business schools, & computer & management training	15	11 565	4 559	889	156	4.5	16.8
61142	Computer training	12	10 071	3 626	683	120	3.8	19.3
611420	Computer training	12	10 071	3 626	683	120	3.8	19.3
6115	Technical & trade schools	18	4 671	1 954	392	101	23.7	12.2
61151	Technical & trade schools	18	4 671	1 954	392	101	23.7	12.2
611511	Cosmetology & barber schools	5	D	D	D	a	D	D
6116	Other schools & instruction	42	D	D	D	c	D	D
61161	Fine arts schools	18	1 458	499	106	59	34.6	19.3
611610	Fine arts schools	18	1 458	499	106	59	34.6	19.3
6116101	Dance schools (including children's & professionals')	16	D	D	D	b	D	D
61162	Sports & recreation instruction	16	2 186	723	168	73	62.4	15.0
611620	Sports & recreation instruction	16	2 186	723	168	73	62.4	15.0
61169	All other schools & instruction	8	D	D	D	b	D	D
WILLIAMSBURG, VA (IC)								
61	Educational services	2	D	D	D	a	D	D
WINCHESTER, VA (IC)								
61	Educational services	5	560	253	60	28	25.0	15.4
611	Educational services	5	560	253	60	28	25.0	15.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABINGDON, VA								
61	Educational services	2	D	D	D	a	D	D
ALEXANDRIA, VA (IC)								
61	Educational services	31	22 421	8 817	1 817	314	29.0	2.8
611	Educational services	31	22 421	8 817	1 817	314	29.0	2.8
6114	Business schools, & computer & management training	12	12 385	4 256	770	105	30.3	4.2
61142	Computer training	4	7 345	3 150	571	72	3.1	—
611420	Computer training	4	7 345	3 150	571	72	3.1	—
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	14	D	D	D	c	D	D
61161	Fine arts schools	5	2 980	1 093	249	56	17.4	—
611610	Fine arts schools	5	2 980	1 093	249	56	17.4	—
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61169	All other schools & instruction	4	3 187	1 622	367	68	32.4	—
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D
ALTAVISTA, VA								
61	Educational services	1	D	D	D	a	D	D
BEDFORD, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
BLACKSBURG, VA								
61	Educational services	6	698	211	60	23	46.7	—
611	Educational services	6	698	211	60	23	46.7	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRISTOL, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
CHARLOTTESVILLE, VA (IC)								
61	Educational services	16	3 788	1 457	300	93	26.1	15.6
611	Educational services	16	3 788	1 457	300	93	26.1	15.6
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
CHESAPEAKE, VA (IC)								
61	Educational services	31	6 578	2 536	423	180	31.9	25.5
611	Educational services	31	6 578	2 536	423	180	31.9	25.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	2 674	913	217	117	48.6	35.3
61161	Fine arts schools	13	1 273	320	76	45	57.3	9.0
611610	Fine arts schools	13	1 273	320	76	45	57.3	9.0
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	6	1 313	575	137	69	36.7	63.3
611620	Sports & recreation instruction	6	1 313	575	137	69	36.7	63.3
CHRISTIANSBURG, VA								
61	Educational services	5	D	D	D	a	D	D
CLIFTON FORGE, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
COLONIAL HEIGHTS, VA (IC)								
61	Educational services	6	434	123	35	23	68.0	—
611	Educational services	6	434	123	35	23	68.0	—
COVINGTON, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
CULPEPER, VA								
61	Educational services	1	D	D	D	a	D	D
DANVILLE, VA (IC)								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
FAIRFAX, VA (IC)								
61	Educational services	23	9 795	3 891	881	168	23.7	18.9
611	Educational services	23	9 795	3 891	881	168	23.7	18.9
6116	Other schools & instruction	15	3 146	937	229	116	67.8	5.0
61162	Sports & recreation instruction	8	2 039	621	128	51	86.7	6.9
611620	Sports & recreation instruction	8	2 039	621	128	51	86.7	6.9
6117	Educational support services	4	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	b	D	D
FALLS CHURCH, VA (IC)								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
FARMVILLE, VA *								
61	Educational services	1	D	D	D	a	D	D
FARMVILLE, VA (PRINCE EDWARD COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FREDERICKSBURG, VA (IC)								
61	Educational services	7	806	341	91	44	25.1	37.6
611	Educational services	7	806	341	91	44	25.1	37.6
6116	Other schools & instruction	7	806	341	91	44	25.1	37.6
FRONT ROYAL, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GALAX, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
HAMPTON, VA (IC)								
61	Educational services	15	4 341	1 485	375	106	12.6	9.2
611	Educational services	15	4 341	1 485	375	106	12.6	9.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	2 766	936	233	82	11.1	14.4
61169	All other schools & instruction	2	D	D	D	b	D	D
HARRISONBURG, VA (IC)								
61	Educational services	3	D	D	D	c	D	D
611	Educational services	3	D	D	D	c	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
HERNDON, VA								
61	Educational services	9	2 019	823	175	51	42.8	-
611	Educational services	9	2 019	823	175	51	42.8	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	1 448	705	147	42	27.3	-
61161	Fine arts schools	4	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
HOPEWELL, VA (IC)								
61	Educational services	3	271	118	35	20	100.0	-
611	Educational services	3	271	118	35	20	100.0	-
LEBANON, VA								
61	Educational services	1	D	D	D	a	D	D
LEESBURG, VA								
61	Educational services	8	2 829	1 266	261	64	53.2	-
611	Educational services	8	2 829	1 266	261	64	53.2	-
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
LYNCHBURG, VA (IC)								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
MANASSAS, VA (IC)								
61	Educational services	11	2 156	524	122	81	37.1	31.5
611	Educational services	11	2 156	524	122	81	37.1	31.5
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	5	901	287	74	57	37.1	-

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MARION, VA								
61	Educational services	1	D	D	D	a	D	D
MARTINSVILLE, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
NEWPORT NEWS, VA (IC)								
61	Educational services	22	7 248	2 287	510	194	20.1	12.0
611	Educational services	22	7 248	2 287	510	194	20.1	12.0
6115	Technical & trade schools	6	2 887	905	208	85	10.6	19.5
61151	Technical & trade schools	6	2 887	905	208	85	10.6	19.5
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
NORFOLK, VA (IC)								
61	Educational services	25	5 990	1 673	389	174	27.4	4.8
611	Educational services	25	5 990	1 673	389	174	27.4	4.8
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	14	2 033	433	105	67	69.2	2.1
61161	Fine arts schools	5	701	204	53	34	70.3	—
611610	Fine arts schools	5	701	204	53	34	70.3	—
ORANGE, VA								
61	Educational services	2	D	D	D	a	D	D
PETERSBURG, VA (IC)								
61	Educational services	2	D	D	D	a	D	D
POQUOSON, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
PORTSMOUTH, VA (IC)								
61	Educational services	5	1 777	770	131	54	1.5	7.0
611	Educational services	5	1 777	770	131	54	1.5	7.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
RADFORD, VA (IC)								
61	Educational services	2	D	D	D	a	D	D
RICHLANDS, VA								
61	Educational services	1	D	D	D	a	D	D
RICHMOND, VA (IC)								
61	Educational services	25	5 376	2 322	561	132	23.8	4.5
611	Educational services	25	5 376	2 322	561	132	23.8	4.5
6114	Business schools, & computer & management training	9	3 898	1 655	413	74	9.9	3.6
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	7	717	258	54	41	72.4	.8
611610	Fine arts schools	7	717	258	54	41	72.4	.8
6116101	Dance schools (including children's & professionals')	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROANOKE, VA (IC)								
61	Educational services	24	13 726	2 379	616	256	14.3	.9
611	Educational services	24	13 726	2 379	616	256	14.3	.9
6114	Business schools, & computer & management training	5	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	6	952	180	53	35	52.2	—
611610	Fine arts schools	6	952	180	53	35	52.2	—
6116101	Dance schools (including children's & professionals')	5	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D
SALEM, VA (IC)								
61	Educational services	7	697	262	64	26	23.2	—
611	Educational services	7	697	262	64	26	23.2	—
SOUTH HILL, VA								
61	Educational services	1	D	D	D	a	D	D
STAUNTON, VA (IC)								
61	Educational services	10	D	D	D	c	D	D
611	Educational services	10	D	D	D	c	D	D
6114	Business schools, & computer & management training	3	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SUFFOLK, VA (IC)								
61	Educational services	4	301	126	22	8	53.2	—
611	Educational services	4	301	126	22	8	53.2	—
VIENNA, VA								
61	Educational services	4	1 305	488	84	29	1.4	61.6
611	Educational services	4	1 305	488	84	29	1.4	61.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
VINTON, VA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
VIRGINIA BEACH, VA (IC)								
61	Educational services	76	21 130	8 223	1 644	447	21.3	15.9
611	Educational services	76	21 130	8 223	1 644	447	21.3	15.9
6114	Business schools, & computer & management training	15	11 565	4 559	889	156	4.5	16.8
61142	Computer training	12	10 071	3 626	683	120	3.8	19.3
611420	Computer training	12	10 071	3 626	683	120	3.8	19.3
6115	Technical & trade schools	18	4 671	1 954	392	101	23.7	12.2
61151	Technical & trade schools	18	4 671	1 954	392	101	23.7	12.2
611511	Cosmetology & barber schools	5	D	D	D	a	D	D
6116	Other schools & instruction	42	D	D	D	c	D	D
61161	Fine arts schools	18	1 458	499	106	59	34.6	19.3
611610	Fine arts schools	18	1 458	499	106	59	34.6	19.3
6116101	Dance schools (including children's & professionals')	16	D	D	D	b	D	D
61162	Sports & recreation instruction	16	2 186	723	168	73	62.4	15.0
611620	Sports & recreation instruction	16	2 186	723	168	73	62.4	15.0
61169	All other schools & instruction	8	D	D	D	b	D	D
WARRENTON, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WILLIAMSBURG, VA (IC)								
61	Educational services	2	D	D	D	a	D	D
WINCHESTER, VA (IC)								
61	Educational services	5	560	253	60	28	25.0	15.4
611	Educational services	5	560	253	60	28	25.0	15.4
WOODSTOCK, VA								
61	Educational services	1	D	D	D	a	D	D
WYTHEVILLE, VA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BALANCE OF ALBEMARLE COUNTY, VA								
61	Educational services	21	8 268	2 158	456	117	35.5	18.7
611	Educational services	21	8 268	2 158	456	117	35.5	18.7
6114	Business schools, & computer & management training	3	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 643	536	86	77	35.2	35.7
611620	Sports & recreation instruction	8	1 643	536	86	77	35.2	35.7
BALANCE OF AMELIA COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF AMHERST COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ARLINGTON COUNTY, VA								
61	Educational services	45	44 850	20 640	4 376	631	7.5	6.5
611	Educational services	45	44 850	20 640	4 376	631	7.5	6.5
6114	Business schools, & computer & management training	18	21 095	10 116	2 162	242	7.0	10.6
61142	Computer training	11	17 107	7 909	1 651	194	5.4	13.0
611420	Computer training	11	17 107	7 909	1 651	194	5.4	13.0
61143	Professional & management development training	7	3 988	2 207	511	48	14.2	—
611430	Professional & management development training	7	3 988	2 207	511	48	14.2	—
6115	Technical & trade schools	4	6 332	3 363	708	64	.4	—
61151	Technical & trade schools	4	6 332	3 363	708	64	.4	—
611519	Other trade & technical schools	4	6 332	3 363	708	64	.4	—
6116	Other schools & instruction	16	10 033	4 556	1 118	285	2.7	6.9
61161	Fine arts schools	3	943	244	56	20	D	—
611610	Fine arts schools	3	943	244	56	20	D	—
6116101	Dance schools (including children's & professionals)	3	943	244	56	20	D	—
61163	Language schools	4	6 926	3 731	885	200	.3	—
611630	Language schools	4	6 926	3 731	885	200	.3	—
61169	All other schools & instruction	4	1 333	315	82	30	14.3	14.2
6117	Educational support services	7	7 390	2 605	388	40	21.5	—
61171	Educational support services	7	7 390	2 605	388	40	21.5	—
611710	Educational support services	7	7 390	2 605	388	40	21.5	—
BALANCE OF AUGUSTA COUNTY, VA								
61	Educational services	4	416	66	18	9	77.6	22.4
611	Educational services	4	416	66	18	9	77.6	22.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF BATH COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF BEDFORD COUNTY, VA								
61	Educational services	7	1 764	568	99	31	66.4	—
611	Educational services	7	1 764	568	99	31	66.4	—
6116	Other schools & instruction	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF BUCKINGHAM COUNTY, VA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
BALANCE OF CAMPBELL COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF CAROLINE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CHARLOTTE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CHESTERFIELD COUNTY, VA								
61	Educational services	45	8 401	2 797	767	224	30.7	3.7
611	Educational services	45	8 401	2 797	767	224	30.7	3.7
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	28	4 296	1 296	338	168	34.8	5.8
61161	Fine arts schools	11	1 482	413	127	81	28.1	.6
611610	Fine arts schools	11	1 482	413	127	81	28.1	.6
6116101	Dance schools (including children's & professionals')	10	D	D	D	b	D	D
61169	All other schools & instruction	9	1 959	664	152	60	22.9	1.9
BALANCE OF CLARKE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CULPEPER COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF DINWIDDIE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF FAIRFAX COUNTY, VA								
61	Educational services	254	188 350	66 053	14 270	1 957	15.3	10.3
611	Educational services	254	188 350	66 053	14 270	1 957	15.3	10.3
6114	Business schools, & computer & management training	73	D	D	D	g	D	D
61142	Computer training	44	D	D	D	f	D	D
611420	Computer training	44	D	D	D	f	D	D
61143	Professional & management development training	28	D	D	D	b	D	D
611430	Professional & management development training	28	D	D	D	b	D	D
6115	Technical & trade schools	23	D	D	D	b	D	D
61151	Technical & trade schools	23	D	D	D	b	D	D
611511	Cosmetology & barber schools	8	D	D	D	a	D	D
6116	Other schools & instruction	114	D	D	D	f	D	D
61161	Fine arts schools	31	D	D	D	e	D	D
611610	Fine arts schools	31	D	D	D	e	D	D
6116101	Dance schools (including children's & professionals')	27	D	D	D	c	D	D
6116102	Art, drama, & music schools	4	D	D	D	b	D	D
61162	Sports & recreation instruction	35	D	D	D	c	D	D
611620	Sports & recreation instruction	35	D	D	D	c	D	D
61169	All other schools & instruction	43	9 885	4 569	1 040	248	47.5	10.5
611691	Exam preparation & tutoring	17	2 700	1 236	246	84	39.3	3.3
611699	All other miscellaneous schools & instruction	20	D	D	D	c	D	D
6117	Educational support services	44	22 883	5 609	931	158	36.5	11.8
61171	Educational support services	44	22 883	5 609	931	158	36.5	11.8
611710	Educational support services	44	22 883	5 609	931	158	36.5	11.8
BALANCE OF FAUQUIER COUNTY, VA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF FLOYD COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF FREDERICK COUNTY, VA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF GILES COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GLOUCESTER COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF GOOCHLAND COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF GRAYSON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HALIFAX COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HANOVER COUNTY, VA								
61	Educational services	13	1 177	334	52	27	31.6	57.7
611	Educational services	13	1 177	334	52	27	31.6	57.7
6116	Other schools & instruction	9	D	D	D	b	D	D
BALANCE OF HENRICO COUNTY, VA								
61	Educational services	54	10 677	3 502	776	171	44.5	1.6
611	Educational services	54	10 677	3 502	776	171	44.5	1.6
6114	Business schools, & computer & management training	18	4 225	1 347	318	58	60.5	3.5
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
6116	Other schools & instruction	25	4 282	1 582	331	84	33.1	.3
61169	All other schools & instruction	17	2 788	857	179	50	37.0	.5
BALANCE OF HENRY COUNTY, VA								
61	Educational services	6	1 345	426	125	36	65.4	21.2
611	Educational services	6	1 345	426	125	36	65.4	21.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF ISLE OF WIGHT COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF JAMES CITY COUNTY, VA								
61	Educational services	4	326	129	30	11	92.6	—
611	Educational services	4	326	129	30	11	92.6	—
BALANCE OF KING WILLIAM COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

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							From administrative records ¹	Estimated ²
BALANCE OF LANCASTER COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF LOUDOUN COUNTY, VA								
61	Educational services	28	14 354	7 480	1 781	252	14.3	6.9
611	Educational services	28	14 354	7 480	1 781	252	14.3	6.9
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
611512	Flight training	1	D	D	D	c	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	b	D	D
BALANCE OF MADISON COUNTY, VA								
61	Educational services	3	242	43	5	2	D	—
611	Educational services	3	242	43	5	2	D	—
BALANCE OF MECKLENBURG COUNTY, VA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
BALANCE OF MONTGOMERY COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF NELSON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF NORTHAMPTON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF NORTHUMBERLAND COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ORANGE COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF PAGE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PATRICK COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PITTSYLVANIA COUNTY, VA								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF POWHATAN COUNTY, VA								
61	Educational services	5	627	127	17	16	100.0	—
611	Educational services	5	627	127	17	16	100.0	—
BALANCE OF PRINCE EDWARD COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PRINCE WILLIAM COUNTY, VA								
61	Educational services	31	7 072	2 352	514	274	79.0	4.7
611	Educational services	31	7 072	2 352	514	274	79.0	4.7
6115	Technical & trade schools	4	3 410	1 064	227	92	89.7	—
61151	Technical & trade schools	4	3 410	1 064	227	92	89.7	—
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	22	3 030	1 045	222	175	77.1	6.2
61162	Sports & recreation instruction	9	1 705	477	115	119	84.3	1.9
611620	Sports & recreation instruction	9	1 705	477	115	119	84.3	1.9
BALANCE OF PULASKI COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ROANOKE COUNTY, VA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
BALANCE OF ROCKINGHAM COUNTY, VA								
61	Educational services	7	502	110	22	17	79.9	7.0
611	Educational services	7	502	110	22	17	79.9	7.0
BALANCE OF SCOTT COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF SMYTH COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF SOUTHAMPTON COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF SPOTSYLVANIA COUNTY, VA								
61	Educational services	6	381	100	27	22	42.3	31.5
611	Educational services	6	381	100	27	22	42.3	31.5
BALANCE OF STAFFORD COUNTY, VA								
61	Educational services	6	864	295	81	43	49.8	20.3
611	Educational services	6	864	295	81	43	49.8	20.3
6116	Other schools & instruction	6	864	295	81	43	49.8	20.3
BALANCE OF WASHINGTON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF YORK COUNTY, VA								
61	Educational services	7	412	167	43	16	99.3	.7
611	Educational services	7	412	167	43	16	99.3	.7

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

VIRGINIA

Castlewood was incorporated in April 1991, but this change was not submitted to the Census Bureau until June 1994.

Farmville is in Cumberland and Prince Edward Counties.

Halifax County includes South Boston, formerly an independent city, whose area reverted to Halifax County.

South Boston was formerly an independent city; its area reverted to Halifax County in June 1995.

Appendix E. Metropolitan Areas

VIRGINIA

Charlottesville, VA MSA

Albemarle County, VA
Fluvanna County, VA
Greene County, VA
Charlottesville, VA (IC)

Danville, VA MSA

Pittsylvania County, VA
Danville, VA (IC)

Johnson City—Kingsport—Bristol, TN—VA MSA

Carter County, TN
Hawkins County, TN
Sullivan County, TN
Unicoi County, TN
Washington County, TN
Scott County, VA
Washington County, VA
Bristol, VA (IC)

Lynchburg, VA MSA

Amherst County, VA
Bedford County, VA
Campbell County, VA
Bedford, VA (IC)
Lynchburg, VA (IC)

Norfolk—Virginia Beach—Newport News, VA—NC MSA

Currituck County, NC
Gloucester County, VA
Isle of Wight County, VA
James City County, VA
Mathews County, VA
York County, VA
Chesapeake, VA (IC)

Norfolk—Virginia Beach—Newport News, VA—NC MSA—Con.

Hampton, VA (IC)
Newport News, VA (IC)
Norfolk, VA (IC)
Poquoson, VA (IC)
Portsmouth, VA (IC)
Suffolk, VA (IC)
Virginia Beach, VA (IC)
Williamsburg, VA (IC)

Richmond—Petersburg, VA MSA

Charles City County, VA
Chesterfield County, VA
Dinwiddie County, VA
Goochland County, VA
Hanover County, VA
Henrico County, VA
New Kent County, VA
Powhatan County, VA
Prince George County, VA
Colonial Heights, VA (IC)
Hopewell, VA (IC)
Petersburg, VA (IC)
Richmond, VA (IC)

Roanoke, VA MSA

Botetourt County, VA
Roanoke County, VA
Roanoke, VA (IC)
Salem, VA (IC)

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC
Calvert County, MD
Charles County, MD

Washington, DC—MD—VA—WV PMSA—Con.

Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA
Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria, VA (IC)
Fairfax, VA (IC)
Falls Church, VA (IC)
Fredericksburg, VA (IC)
Manassas, VA (IC)
Manassas Park, VA (IC)
Berkeley County, WV
Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

Baltimore, MD PMSA
Anne Arundel County, MD
Baltimore County, MD
Carroll County, MD
Harford County, MD
Howard County, MD
Queen Anne's County, MD
Baltimore, MD (IC)

Washington—Baltimore, DC—MD—VA—WV CMSA—Con.

Hagerstown, MD PMSA
Washington County, MD
Washington, DC—MD—VA—WV PMSA
District of Columbia, DC
Calvert County, MD
Charles County, MD
Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA
Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria, VA (IC)
Fairfax, VA (IC)
Falls Church, VA (IC)
Fredericksburg, VA (IC)
Manassas, VA (IC)
Manassas Park, VA (IC)
Berkeley County, WV
Jefferson County, WV

Vermont

1997

Issued August 1999

EC97S61A-VT

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Vermont 1997

Issued August 1999

EC97S61A-VT

1997 Economic Census

Educational Services

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VERMONT								
61	Educational services	105	20 868	7 874	1 748	368	29.1	6.1
611	Educational services	105	20 868	7 874	1 748	368	29.1	6.1
6114	Business schools, & computer & management training	13	7 343	3 781	896	90	14.0	—
61141	Business & secretarial schools	1	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	a	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	b	D	D
611430	Professional & management development training	7	D	D	D	b	D	D
6115	Technical & trade schools	20	4 236	1 387	329	78	29.3	8.5
61151	Technical & trade schools	20	4 236	1 387	329	78	29.3	8.5
611511	Cosmetology & barber schools	4	968	351	100	21	5.1	—
611512	Flight training	2	D	D	D	a	D	D
611519	Other trade & technical schools	14	D	D	D	b	D	D
6116	Other schools & instruction	60	7 050	2 061	379	174	39.9	8.1
61161	Fine arts schools	14	1 123	282	52	57	30.8	15.9
611610	Fine arts schools	14	1 123	282	52	57	30.8	15.9
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
6116102	Art, drama, & music schools	1	D	D	D	a	D	D
61162	Sports & recreation instruction	25	3 376	862	142	70	56.2	6.0
611620	Sports & recreation instruction	25	3 376	862	142	70	56.2	6.0
61163	Language schools	2	D	D	D	a	D	D
611630	Language schools	2	D	D	D	a	D	D
61169	All other schools & instruction	19	D	D	D	b	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
611692	Automobile driving schools	5	308	104	17	5	83.8	—
611699	All other miscellaneous schools & instruction	9	1 405	541	108	14	20.3	13.2
6117	Educational support services	12	2 239	645	144	26	44.8	15.2
61171	Educational support services	12	2 239	645	144	26	44.8	15.2
611710	Educational support services	12	2 239	645	144	26	44.8	15.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
VERMONT									
61	Educational services	56	27 430	25 746	8 623	1 996	464	7.8	5.1
611	Educational services	56	27 430	25 746	8 623	1 996	464	7.8	5.1
6114	Business schools, & computer & management training	3	798	798	341	73	12	—	—
61143	Professional & management development training	3	798	798	341	73	12	—	—
611430	Professional & management development training	3	798	798	341	73	12	—	—
6115	Technical & trade schools	7	D	D	D	D	a	D	D
61151	Technical & trade schools	7	D	D	D	D	a	D	D
611513	Apprenticeship training	3	D	D	D	D	a	D	D
611519	Other trade & technical schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	39	21 777	20 194	6 957	1 613	382	8.2	3.1
61161	Fine arts schools	18	7 389	6 863	1 821	401	101	20.2	1.8
611610	Fine arts schools	18	7 389	6 863	1 821	401	101	20.2	1.8
6116101	Dance schools (including children's & professionals)	2	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	16	D	D	D	D	b	D	D
61162	Sports & recreation instruction	4	452	351	161	63	31	49.6	—
611620	Sports & recreation instruction	4	452	351	161	63	31	49.6	—
61163	Language schools	1	D	D	D	D	a	D	D
611630	Language schools	1	D	D	D	D	a	D	D
61169	All other schools & instruction	16	D	D	D	D	c	D	D
611691	Exam preparation & tutoring	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	14	D	D	D	D	c	D	D
6117	Educational support services	7	D	D	D	D	b	D	D
61171	Educational support services	7	D	D	D	D	b	D	D
611710	Educational support services	7	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BURLINGTON, VT MSA								
61	Educational services	44	11 216	5 018	1 128	202	17.6	7.8
611	Educational services	44	11 216	5 018	1 128	202	17.6	7.8
6114	Business schools, & computer & management training	6	4 423	2 880	710	60	9.7	—
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	10	2 675	863	177	49	9.9	13.4
61151	Technical & trade schools	10	2 675	863	177	49	9.9	13.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	24	3 093	947	172	84	22.1	6.6
61162	Sports & recreation instruction	11	1 879	530	76	31	25.3	10.9
611620	Sports & recreation instruction	11	1 879	530	76	31	25.3	10.9
AREA OUTSIDE VERMONT METROPOLITAN AREAS								
61	Educational services	61	9 652	2 856	620	166	42.6	4.1
611	Educational services	61	9 652	2 856	620	166	42.6	4.1
6115	Technical & trade schools	10	1 561	524	152	29	62.4	—
61151	Technical & trade schools	10	1 561	524	152	29	62.4	—
6116	Other schools & instruction	36	3 957	1 114	207	90	53.8	9.2
61162	Sports & recreation instruction	14	1 497	332	66	39	94.9	—
611620	Sports & recreation instruction	14	1 497	332	66	39	94.9	—
61169	All other schools & instruction	12	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BURLINGTON, VT MSA									
61	Educational services	10	2 482	2 341	1 363	305	51	25.2	12.0
611	Educational services	10	2 482	2 341	1 363	305	51	25.2	12.0
6116	Other schools & instruction	6	1 771	1 590	1 028	232	31	20.5	16.9
AREA OUTSIDE VERMONT METROPOLITAN AREAS									
61	Educational services	46	24 948	23 405	7 260	1 691	413	6.1	4.4
611	Educational services	46	24 948	23 405	7 260	1 691	413	6.1	4.4
6115	Technical & trade schools	5	D	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	D	a	D	D
6116	Other schools & instruction	33	20 006	18 604	5 929	1 381	351	7.1	1.9
61161	Fine arts schools	16	D	D	D	D	b	D	D
611610	Fine arts schools	16	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	14	D	D	D	D	b	D	D
61169	All other schools & instruction	14	D	D	D	D	c	D	D
611691	Exam preparation & tutoring	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	c	D	D
6117	Educational support services	6	D	D	D	D	b	D	D
61171	Educational support services	6	D	D	D	D	b	D	D
611710	Educational support services	6	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADDISON COUNTY, VT								
61	Educational services	5	908	139	26	12	39.6	-
611	Educational services	5	908	139	26	12	39.6	-
BENNINGTON COUNTY, VT								
61	Educational services	6	991	423	109	26	67.6	-
611	Educational services	6	991	423	109	26	67.6	-
CALEDONIA COUNTY, VT								
61	Educational services	3	260	87	18	4	D	-
611	Educational services	3	260	87	18	4	D	-
CHITTENDEN COUNTY, VT								
61	Educational services	41	10 482	4 846	1 098	198	13.2	8.3
611	Educational services	41	10 482	4 846	1 098	198	13.2	8.3
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	10	2 675	863	177	49	9.9	13.4
61151	Technical & trade schools	10	2 675	863	177	49	9.9	13.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	2 944	930	172	84	23.1	6.9
61162	Sports & recreation instruction	10	1 735	515	76	31	27.4	11.8
611620	Sports & recreation instruction	10	1 735	515	76	31	27.4	11.8
FRANKLIN COUNTY, VT								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GRAND ISLE COUNTY, VT								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LAMOILLE COUNTY, VT								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
ORANGE COUNTY, VT								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
ORLEANS COUNTY, VT								
61	Educational services	2	D	D	D	a	D	D
RUTLAND COUNTY, VT								
61	Educational services	8	913	260	61	29	100.0	-
611	Educational services	8	913	260	61	29	100.0	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
WASHINGTON COUNTY, VT								
61	Educational services	10	1 748	672	164	38	48.5	-
611	Educational services	10	1 748	672	164	38	48.5	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
WINDHAM COUNTY, VT								
61	Educational services	8	829	144	35	15	40.2	-
611	Educational services	8	829	144	35	15	40.2	-

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WINDSOR COUNTY, VT								
61	Educational services	9	843	326	71	19	4.5	25.3
611	Educational services	9	843	326	71	19	4.5	25.3

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BARRE, VT								
61	Educational services	1	D	D	D	a	D	D
BELLOWS FALLS, VT								
61	Educational services	1	D	D	D	a	D	D
BENNINGTON TOWN, VT								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BRATTLEBORO TOWN, VT								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
BURLINGTON, VT								
61	Educational services	9	858	324	87	25	26.8	—
611	Educational services	9	858	324	87	25	26.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
COLCHESTER TOWN, VT								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
ESSEX JUNCTION, VT								
61	Educational services	1	D	D	D	a	D	D
MONTPELIER, VT								
61	Educational services	6	1 392	575	139	31	52.2	—
611	Educational services	6	1 392	575	139	31	52.2	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
NEWPORT, VT								
61	Educational services	1	D	D	D	a	D	D
RUTLAND, VT								
61	Educational services	5	520	154	35	25	100.0	—
611	Educational services	5	520	154	35	25	100.0	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ST. ALBANS, VT								
61	Educational services	1	D	D	D	a	D	D
SOUTH BURLINGTON, VT								
61	Educational services	8	2 519	1 006	169	44	19.4	12.2
611	Educational services	8	2 519	1 006	169	44	19.4	12.2
6115	Technical & trade schools	3	1 027	465	85	23	D	—
61151	Technical & trade schools	3	1 027	465	85	23	D	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	a	D	D
611620	Sports & recreation instruction	3	D	D	D	a	D	D
VERGENNES, VT								
61	Educational services	2	D	D	D	a	D	D
WINOOSKI, VT								
61	Educational services	4	529	129	35	22	6.6	38.6
611	Educational services	4	529	129	35	22	6.6	38.6
CHITTENDEN COUNTY, VT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	14	D	D	D	b	D	D
611	Educational services	14	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	8	766	218	47	29	31.9	—
FRANKLIN COUNTY, VT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	1	D	D	D	a	D	D
GRAND ISLE COUNTY, VT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF ADDISON COUNTY, VT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF BENNINGTON COUNTY, VT								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
BALANCE OF CALEDONIA COUNTY, VT								
61	Educational services	3	260	87	18	4	D	—
611	Educational services	3	260	87	18	4	D	—
BALANCE OF LAMOILLE COUNTY, VT								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
BALANCE OF ORANGE COUNTY, VT								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BALANCE OF ORLEANS COUNTY, VT								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF RUTLAND COUNTY, VT								
61	Educational services	3	393	106	26	4	100.0	—
611	Educational services	3	393	106	26	4	100.0	—
BALANCE OF WASHINGTON COUNTY, VT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF WINDHAM COUNTY, VT								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WINDSOR COUNTY, VT								
61	Educational services	9	843	326	71	19	4.5	25.3
611	Educational services	9	843	326	71	19	4.5	25.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

VERMONT

There are no geographic notes for the state of Vermont.

Appendix E. Metropolitan Areas

VERMONT

Burlington, VT MSA

- Chittenden County, VT (Part)
- Burlington city, VT
- Colchester town, VT
- Essex Junction village, VT
- South Burlington city, VT
- Winooski city, VT

Burlington, VT MSA—Con.

- Franklin County, VT (Part)
- St. Albans city, VT
- Swanton village, VT
- Grand Isle County, VT (Part)

Washington

1997

Issued August 1999

EC97S61A-WA

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Washington 1997

Issued August 1999

EC97S61A-WA

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON								
61	Educational services	964	461 845	126 813	29 501	7 949	17.2	9.5
611	Educational services	964	461 845	126 813	29 501	7 949	17.2	9.5
6114	Business schools, & computer & management training	204	109 359	36 979	8 362	1 163	21.8	9.3
61141	Business & secretarial schools	8	3 030	1 692	477	62	2.1	—
611410	Business & secretarial schools	8	3 030	1 692	477	62	2.1	—
61142	Computer training	90	62 887	23 145	5 329	738	17.8	11.0
611420	Computer training	90	62 887	23 145	5 329	738	17.8	11.0
61143	Professional & management development training	106	43 442	12 142	2 556	363	28.9	7.5
611430	Professional & management development training	106	43 442	12 142	2 556	363	28.9	7.5
6115	Technical & trade schools	143	97 064	27 222	7 609	1 585	12.6	10.6
61151	Technical & trade schools	143	97 064	27 222	7 609	1 585	12.6	10.6
611511	Cosmetology & barber schools	43	11 280	3 398	855	244	16.7	7.9
611512	Flight training	30	31 812	6 619	2 605	281	3.8	20.5
611513	Apprenticeship training	7	2 026	436	85	22	37.9	62.1
611519	Other trade & technical schools	63	51 946	16 769	4 064	1 038	16.0	3.1
6116	Other schools & instruction	531	206 578	53 250	11 526	4 884	16.4	9.0
61161	Fine arts schools	128	15 709	4 266	1 049	597	38.5	17.6
611610	Fine arts schools	128	15 709	4 266	1 049	597	38.5	17.6
6116101	Dance schools (including children's & professionals)	99	12 554	3 298	845	476	36.4	16.2
6116102	Art, drama, & music schools	29	3 155	968	204	121	47.2	23.5
61162	Sports & recreation instruction	187	33 891	11 294	2 780	2 349	42.0	19.1
611620	Sports & recreation instruction	187	33 891	11 294	2 780	2 349	42.0	19.1
61163	Language schools	24	5 595	1 763	413	240	8.3	9.5
611630	Language schools	24	5 595	1 763	413	240	8.3	9.5
61169	All other schools & instruction	192	151 383	35 927	7 284	1 698	8.7	5.8
611691	Exam preparation & tutoring	65	19 180	9 365	2 218	501	24.2	13.4
611692	Automobile driving schools	38	6 223	2 179	386	224	31.0	28.0
611699	All other miscellaneous schools & instruction	89	125 980	24 383	4 680	973	5.3	3.5
6117	Educational support services	86	48 844	9 362	2 004	317	19.0	10.1
61171	Educational support services	86	48 844	9 362	2 004	317	19.0	10.1
611710	Educational support services	86	48 844	9 362	2 004	317	19.0	10.1

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON									
61	Educational services	233	70 705	67 755	22 684	5 349	1 732	24.4	27.2
611	Educational services	233	70 705	67 755	22 684	5 349	1 732	24.4	27.2
6114	Business schools, & computer & management training	12	10 950	10 335	1 971	473	139	20.3	48.8
61143	Professional & management development training	12	10 950	10 335	1 971	473	139	20.3	48.8
611430	Professional & management development training	12	10 950	10 335	1 971	473	139	20.3	48.8
6115	Technical & trade schools	51	17 144	16 410	6 033	1 508	259	33.6	33.1
61151	Technical & trade schools	51	17 144	16 410	6 033	1 508	259	33.6	33.1
611513	Apprenticeship training	39	12 810	12 304	4 779	1 183	210	36.8	34.5
611519	Other trade & technical schools	12	4 334	4 106	1 254	325	49	24.3	28.9
6116	Other schools & instruction	152	37 637	36 389	13 272	3 060	1 211	23.3	17.7
61161	Fine arts schools	38	15 098	14 735	3 627	924	340	20.0	21.0
611610	Fine arts schools	38	15 098	14 735	3 627	924	340	20.0	21.0
6116101	Dance schools (including children's & professionals)	10	1 247	1 220	712	177	73	7.3	6.4
6116102	Art, drama, & music schools	28	13 851	13 515	2 915	747	267	21.1	22.4
61162	Sports & recreation instruction	27	3 815	4 000	1 300	277	121	35.0	27.3
611620	Sports & recreation instruction	27	3 815	4 000	1 300	277	121	35.0	27.3
61163	Language schools	22	6 346	6 040	2 931	697	390	6.6	5.9
611630	Language schools	22	6 346	6 040	2 931	697	390	6.6	5.9
61169	All other schools & instruction	65	12 378	11 614	5 414	1 162	360	32.3	16.8
611691	Exam preparation & tutoring	10	1 786	1 796	1 080	237	82	42.6	3.6
611699	All other miscellaneous schools & instruction	55	10 592	9 818	4 334	925	278	30.5	19.0
6117	Educational support services	18	4 974	4 621	1 408	308	123	9.4	30.6
61171	Educational support services	18	4 974	4 621	1 408	308	123	9.4	30.6
611710	Educational support services	18	4 974	4 621	1 408	308	123	9.4	30.6

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BELLINGHAM, WA MSA								
61	Educational services	24	5 444	1 855	368	163	28.4	.1
611	Educational services	24	5 444	1 855	368	163	28.4	.1
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	14	2 713	921	194	126	45.2	—
61162	Sports & recreation instruction	7	1 897	653	134	81	21.6	—
611620	Sports & recreation instruction	7	1 897	653	134	81	21.6	—
PORTLAND–SALEM, OR–WA CMSA								
61	Educational services	322	120 829	47 740	10 649	2 065	23.9	13.1
611	Educational services	322	120 829	47 740	10 649	2 065	23.9	13.1
6114	Business schools, & computer & management training	71	D	D	D	f	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
61142	Computer training	33	D	D	D	e	D	D
611420	Computer training	33	D	D	D	e	D	D
61143	Professional & management development training	37	D	D	D	c	D	D
611430	Professional & management development training	37	D	D	D	c	D	D
6115	Technical & trade schools	63	D	D	D	f	D	D
61151	Technical & trade schools	63	D	D	D	f	D	D
611511	Cosmetology & barber schools	15	4 198	1 160	279	87	10.6	8.1
611512	Flight training	7	4 542	1 222	330	75	24.8	8.2
611519	Other trade & technical schools	35	19 171	7 027	1 521	311	17.8	30.2
6116	Other schools & instruction	149	D	D	D	f	D	D
61161	Fine arts schools	44	7 482	2 194	544	199	47.4	8.0
611610	Fine arts schools	44	7 482	2 194	544	199	47.4	8.0
6116101	Dance schools (including children's & professionals)	26	4 892	1 424	334	141	40.0	2.9
6116102	Art, drama, & music schools	18	2 590	770	210	58	61.4	17.5
61162	Sports & recreation instruction	44	6 443	1 811	360	145	59.4	11.2
611620	Sports & recreation instruction	44	6 443	1 811	360	145	59.4	11.2
61163	Language schools	10	6 029	2 111	462	121	8.7	42.4
611630	Language schools	10	6 029	2 111	462	121	8.7	42.4
61169	All other schools & instruction	51	D	D	D	e	D	D
611691	Exam preparation & tutoring	14	10 267	5 348	1 292	191	9.5	11.2
611699	All other miscellaneous schools & instruction	31	D	D	D	c	D	D
6117	Educational support services	39	D	D	D	c	D	D
61171	Educational support services	39	D	D	D	c	D	D
611710	Educational support services	39	D	D	D	c	D	D
Portland–Vancouver, OR–WA PMSA								
61	Educational services	292	115 528	45 999	10 229	1 952	23.2	13.3
611	Educational services	292	115 528	45 999	10 229	1 952	23.2	13.3
6114	Business schools, & computer & management training	68	40 500	18 019	3 721	564	16.9	3.2
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
61142	Computer training	30	20 887	8 158	1 439	265	6.1	4.0
611420	Computer training	30	20 887	8 158	1 439	265	6.1	4.0
61143	Professional & management development training	37	D	D	D	c	D	D
611430	Professional & management development training	37	D	D	D	c	D	D
6115	Technical & trade schools	57	28 055	9 475	2 157	466	21.1	22.5
61151	Technical & trade schools	57	28 055	9 475	2 157	466	21.1	22.5
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	7	4 542	1 222	330	75	24.8	8.2
611519	Other trade & technical schools	33	D	D	D	e	D	D
6116	Other schools & instruction	135	36 798	13 628	3 135	772	30.7	17.3
61161	Fine arts schools	43	D	D	D	c	D	D
611610	Fine arts schools	43	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	25	D	D	D	c	D	D
6116102	Art, drama, & music schools	18	2 590	770	210	58	61.4	17.5
61162	Sports & recreation instruction	39	5 924	1 701	322	135	58.3	9.9
611620	Sports & recreation instruction	39	5 924	1 701	322	135	58.3	9.9
61163	Language schools	9	D	D	D	c	D	D
611630	Language schools	9	D	D	D	c	D	D
61169	All other schools & instruction	44	D	D	D	e	D	D
611691	Exam preparation & tutoring	13	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	26	D	D	D	c	D	D
6117	Educational support services	32	10 175	4 877	1 216	150	27.1	13.8
61171	Educational support services	32	10 175	4 877	1 216	150	27.1	13.8
611710	Educational support services	32	10 175	4 877	1 216	150	27.1	13.8

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PORTLAND–SALEM, OR—WA CMSA—Con.								
Salem, OR PMSA								
61	Educational services	30	5 301	1 741	420	113	39.3	7.4
611	Educational services	30	5 301	1 741	420	113	39.3	7.4
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
RICHLAND–KENNEWICK–PASCO, WA MSA								
61	Educational services	24	4 479	1 932	445	94	48.9	12.2
611	Educational services	24	4 479	1 932	445	94	48.9	12.2
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
SEATTLE–TACOMA–BREMERTON, WA CMSA								
61	Educational services	721	391 187	100 925	24 089	6 558	15.0	8.4
611	Educational services	721	391 187	100 925	24 089	6 558	15.0	8.4
6114	Business schools, & computer & management training	161	92 600	30 790	6 917	921	17.8	9.0
61142	Computer training	73	52 312	18 821	4 307	571	14.7	11.3
611420	Computer training	73	52 312	18 821	4 307	571	14.7	11.3
61143	Professional & management development training	82	D	D	D	e	D	D
611430	Professional & management development training	82	D	D	D	e	D	D
6115	Technical & trade schools	94	81 975	22 779	6 499	1 288	10.3	10.4
61151	Technical & trade schools	94	81 975	22 779	6 499	1 288	10.3	10.4
611511	Cosmetology & barber schools	25	6 644	2 107	522	135	13.1	1.6
611512	Flight training	17	D	D	D	c	D	D
611519	Other trade & technical schools	47	48 226	15 392	3 724	963	13.2	2.2
6116	Other schools & instruction	396	173 088	39 622	8 814	4 063	14.5	8.3
61161	Fine arts schools	86	11 279	3 266	817	435	37.2	15.4
611610	Fine arts schools	86	11 279	3 266	817	435	37.2	15.4
6116101	Dance schools (including children's & professionals)	68	8 524	2 374	628	333	35.6	12.6
6116102	Art, drama, & music schools	18	2 755	892	189	102	42.2	24.2
61162	Sports & recreation instruction	141	21 962	7 013	2 135	2 019	50.5	24.9
611620	Sports & recreation instruction	141	21 962	7 013	2 135	2 019	50.5	24.9
61163	Language schools	22	D	D	D	c	D	D
611630	Language schools	22	D	D	D	c	D	D
61169	All other schools & instruction	147	D	D	D	g	D	D
611691	Exam preparation & tutoring	50	9 107	3 851	880	295	33.3	27.2
611692	Automobile driving schools	28	5 013	1 619	292	174	23.2	31.9
611699	All other miscellaneous schools & instruction	69	D	D	D	f	D	D
6117	Educational support services	70	43 524	7 734	1 859	286	19.8	4.0
61171	Educational support services	70	43 524	7 734	1 859	286	19.8	4.0
611710	Educational support services	70	43 524	7 734	1 859	286	19.8	4.0
Bremerton, WA PMSA								
61	Educational services	27	4 391	1 422	359	153	59.7	.9
611	Educational services	27	4 391	1 422	359	153	59.7	.9
6116	Other schools & instruction	18	2 466	965	263	126	53.8	1.6
61161	Fine arts schools	8	1 364	513	140	67	22.4	–
611610	Fine arts schools	8	1 364	513	140	67	22.4	–
Olympia, WA PMSA								
61	Educational services	33	9 202	2 572	620	250	29.4	6.0
611	Educational services	33	9 202	2 572	620	250	29.4	6.0
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	23	5 157	1 422	350	204	34.7	9.2
61162	Sports & recreation instruction	10	D	D	D	c	D	D
611620	Sports & recreation instruction	10	D	D	D	c	D	D
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SEATTLE-TACOMA-BREMERTON, WA CMSA—Con.								
Seattle-Bellevue-Everett, WA PMSA								
61	Educational services	576	352 168	88 196	21 119	5 515	13.5	8.8
611	Educational services	576	352 168	88 196	21 119	5 515	13.5	8.8
6114	Business schools, & computer & management training	129	76 758	26 064	5 797	737	18.1	10.2
61142	Computer training	57	39 453	14 952	3 337	426	16.3	14.1
611420	Computer training	57	39 453	14 952	3 337	426	16.3	14.1
61143	Professional & management development training	68	D	D	D	e	D	D
611430	Professional & management development training	68	D	D	D	e	D	D
6115	Technical & trade schools	71	75 134	20 321	5 924	1 166	8.4	11.3
61151	Technical & trade schools	71	75 134	20 321	5 924	1 166	8.4	11.3
611511	Cosmetology & barber schools	16	D	D	D	c	D	D
611512	Flight training	14	D	D	D	c	D	D
611519	Other trade & technical schools	37	42 993	13 255	3 213	868	11.6	2.4
6116	Other schools & instruction	312	157 832	34 545	7 635	3 347	12.3	8.2
61161	Fine arts schools	64	8 396	2 372	587	289	32.7	20.7
611610	Fine arts schools	64	8 396	2 372	587	289	32.7	20.7
6116101	Dance schools (including children's & professionals)	13	6 575	1 810	486	232	27.8	16.3
6116102	Art, drama, & music schools	51	1 821	562	101	57	50.2	36.6
61162	Sports & recreation instruction	114	18 833	5 897	1 832	1 689	47.9	27.6
611620	Sports & recreation instruction	114	18 833	5 897	1 832	1 689	47.9	27.6
61163	Language schools	17	D	D	D	c	D	D
611630	Language schools	17	D	D	D	c	D	D
61169	All other schools & instruction	117	D	D	D	g	D	D
611691	Exam preparation & tutoring	40	7 282	2 932	684	215	33.2	28.1
611692	Automobile driving schools	16	3 519	1 070	180	72	16.2	29.3
611699	All other miscellaneous schools & instruction	61	D	D	D	f	D	D
6117	Educational support services	64	42 444	7 266	1 763	265	18.2	4.1
61171	Educational support services	64	42 444	7 266	1 763	265	18.2	4.1
611710	Educational support services	64	42 444	7 266	1 763	265	18.2	4.1
Tacoma, WA PMSA								
61	Educational services	85	25 426	8 735	1 991	640	22.9	5.3
611	Educational services	85	25 426	8 735	1 991	640	22.9	5.3
6114	Business schools, & computer & management training	20	11 219	3 499	843	130	12.2	3.5
61142	Computer training	9	8 967	2 950	733	99	7.5	4.1
611420	Computer training	9	8 967	2 950	733	99	7.5	4.1
6115	Technical & trade schools	18	D	D	D	c	D	D
61151	Technical & trade schools	18	D	D	D	c	D	D
611511	Cosmetology & barber schools	6	D	D	D	a	D	D
611519	Other trade & technical schools	9	D	D	D	b	D	D
6116	Other schools & instruction	43	7 633	2 690	566	386	32.1	11.8
61161	Fine arts schools	9	1 051	239	57	43	76.2	—
611610	Fine arts schools	9	1 051	239	57	43	76.2	—
6116101	Dance schools (including children's & professionals)	9	1 051	239	57	43	76.2	—
61162	Sports & recreation instruction	14	D	D	D	c	D	D
611620	Sports & recreation instruction	14	D	D	D	c	D	D
61169	All other schools & instruction	17	D	D	D	c	D	D
611692	Automobile driving schools	8	1 061	394	84	84	19.1	53.5
611699	All other miscellaneous schools & instruction	3	D	D	D	a	D	D
SPOKANE, WA MSA								
61	Educational services	58	21 000	8 310	1 476	375	28.2	18.6
611	Educational services	58	21 000	8 310	1 476	375	28.2	18.6
6114	Business schools, & computer & management training	12	5 654	2 448	605	107	52.2	4.5
61142	Computer training	6	4 977	2 156	520	93	59.4	3.0
611420	Computer training	6	4 977	2 156	520	93	59.4	3.0
6115	Technical & trade schools	12	D	D	D	b	D	D
61151	Technical & trade schools	12	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	31	10 658	4 155	631	199	25.7	5.4
61161	Fine arts schools	12	1 591	476	99	51	45.1	7.4
611610	Fine arts schools	12	1 591	476	99	51	45.1	7.4
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	8	5 542	2 493	278	72	6.2	.3
611620	Sports & recreation instruction	8	5 542	2 493	278	72	6.2	.3
61169	All other schools & instruction	11	3 525	1 186	254	76	47.5	12.5
YAKIMA, WA MSA								
61	Educational services	15	1 614	608	149	47	44.1	15.7
611	Educational services	15	1 614	608	149	47	44.1	15.7
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE WASHINGTON METROPOLITAN AREAS								
61	Educational services	84	18 269	4 910	931	380	40.8	18.3
611	Educational services	84	18 269	4 910	931	380	40.8	18.3
6115	Technical & trade schools	18	D	D	D	b	D	D
61151	Technical & trade schools	18	D	D	D	b	D	D
611511	Cosmetology & barber schools	7	1 522	386	92	26	32.5	—
6116	Other schools & instruction	51	D	D	D	e	D	D
61161	Fine arts schools	11	1 527	233	63	49	25.2	53.4
611610	Fine arts schools	11	1 527	233	63	49	25.2	53.4
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61162	Sports & recreation instruction	20	D	D	D	c	D	D
611620	Sports & recreation instruction	20	D	D	D	c	D	D
61169	All other schools & instruction	18	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BELLINGHAM, WA MSA									
61	Educational services	4	D	D	D	D	a	D	D
611	Educational services	4	D	D	D	D	a	D	D
PORTLAND–SALEM, OR–WA CMSA									
61	Educational services	82	D	D	D	D	g	D	D
611	Educational services	82	D	D	D	D	g	D	D
6115	Technical & trade schools	17	D	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	D	c	D	D
611513	Apprenticeship training	10	D	D	D	D	c	D	D
611519	Other trade & technical schools	6	D	D	D	D	b	D	D
6116	Other schools & instruction	45	D	D	D	D	f	D	D
61161	Fine arts schools	11	7 849	7 283	3 443	863	405	13.0	5.9
611610	Fine arts schools	11	7 849	7 283	3 443	863	405	13.0	5.9
6116102	Art, drama, & music schools	10	D	D	D	D	e	D	D
61162	Sports & recreation instruction	11	3 865	4 055	1 041	204	96	12.9	21.8
611620	Sports & recreation instruction	11	3 865	4 055	1 041	204	96	12.9	21.8
61169	All other schools & instruction	20	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	18	5 618	5 925	2 499	633	176	17.0	18.6
6117	Educational support services	10	D	D	D	D	b	D	D
61171	Educational support services	10	D	D	D	D	b	D	D
611710	Educational support services	10	D	D	D	D	b	D	D
Portland–Vancouver, OR–WA PMSA									
61	Educational services	77	39 750	36 847	13 068	3 022	1 026	19.6	19.7
611	Educational services	77	39 750	36 847	13 068	3 022	1 026	19.6	19.7
6115	Technical & trade schools	15	10 896	8 825	2 694	648	196	35.2	26.7
61151	Technical & trade schools	15	10 896	8 825	2 694	648	196	35.2	26.7
611513	Apprenticeship training	10	D	D	D	D	c	D	D
6116	Other schools & instruction	44	18 144	18 097	7 488	1 829	713	13.6	15.1
61161	Fine arts schools	11	7 849	7 283	3 443	863	405	13.0	5.9
611610	Fine arts schools	11	7 849	7 283	3 443	863	405	13.0	5.9
6116102	Art, drama, & music schools	10	D	D	D	D	e	D	D
61162	Sports & recreation instruction	11	3 865	4 055	1 041	204	96	12.9	21.8
611620	Sports & recreation instruction	11	3 865	4 055	1 041	204	96	12.9	21.8
61169	All other schools & instruction	19	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	17	D	D	D	D	c	D	D
6117	Educational support services	10	D	D	D	D	b	D	D
61171	Educational support services	10	D	D	D	D	b	D	D
611710	Educational support services	10	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PORTLAND–SALEM, OR—WA CMSA—Con.									
Salem, OR PMSA									
61	Educational services	5	D	D	D	D	b	D	D
611	Educational services	5	D	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
611519	Other trade & technical schools	2	D	D	D	D	a	D	D
RICHLAND–KENNEWICK–PASCO, WA MSA									
61	Educational services	4	1 153	1 172	593	136	15	82.5	—
611	Educational services	4	1 153	1 172	593	136	15	82.5	—
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
SEATTLE–TACOMA–BREMERTON, WA CMSA									
61	Educational services	165	49 208	47 314	16 567	3 991	1 436	24.4	32.6
611	Educational services	165	49 208	47 314	16 567	3 991	1 436	24.4	32.6
6114	Business schools, & computer & management training ..	11	D	D	D	D	c	D	D
61143	Professional & management development training	11	D	D	D	D	c	D	D
611430	Professional & management development training ..	11	D	D	D	D	c	D	D
6115	Technical & trade schools	20	D	D	D	D	c	D	D
61151	Technical & trade schools	20	D	D	D	D	c	D	D
611513	Apprenticeship training	17	D	D	D	D	c	D	D
6116	Other schools & instruction	121	26 273	25 709	10 732	2 562	1 070	28.6	22.2
61161	Fine arts schools	34	D	D	D	D	e	D	D
611610	Fine arts schools	34	D	D	D	D	e	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	26	D	D	D	D	c	D	D
61162	Sports & recreation instruction	21	3 135	3 311	1 129	246	106	39.7	14.4
611620	Sports & recreation instruction	21	3 135	3 311	1 129	246	106	39.7	14.4
61163	Language schools	19	5 783	5 490	2 702	645	369	7.3	6.0
611630	Language schools	19	5 783	5 490	2 702	645	369	7.3	6.0
61169	All other schools & instruction	47	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	40	D	D	D	D	c	D	D
6117	Educational support services	13	D	D	D	D	b	D	D
61171	Educational support services	13	D	D	D	D	b	D	D
611710	Educational support services	13	D	D	D	D	b	D	D
Bremerton, WA PMSA									
61	Educational services	6	D	D	D	D	b	D	D
611	Educational services	6	D	D	D	D	b	D	D
Olympia, WA PMSA									
61	Educational services	5	D	D	D	D	b	D	D
611	Educational services	5	D	D	D	D	b	D	D
Seattle–Bellevue–Everett, WA PMSA									
61	Educational services	142	44 926	43 301	14 906	3 600	1 296	23.4	32.8
611	Educational services	142	44 926	43 301	14 906	3 600	1 296	23.4	32.8
6114	Business schools, & computer & management training ..	10	D	D	D	D	c	D	D
61143	Professional & management development training	10	D	D	D	D	c	D	D
611430	Professional & management development training ..	10	D	D	D	D	c	D	D
6115	Technical & trade schools	16	D	D	D	D	c	D	D
61151	Technical & trade schools	16	D	D	D	D	c	D	D
611513	Apprenticeship training	13	D	D	D	D	b	D	D
6116	Other schools & instruction	103	23 913	23 465	9 779	2 340	972	29.1	20.6
61161	Fine arts schools	29	7 999	7 607	2 602	690	272	31.7	33.3
611610	Fine arts schools	29	7 999	7 607	2 602	690	272	31.7	33.3
6116101	Dance schools (including children's & professionals)	7	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	22	D	D	D	D	c	D	D
61162	Sports & recreation instruction	16	2 882	3 074	1 030	225	91	39.7	10.4
611620	Sports & recreation instruction	16	2 882	3 074	1 030	225	91	39.7	10.4
61163	Language schools	17	D	D	D	D	e	D	D
611630	Language schools	17	D	D	D	D	e	D	D
61169	All other schools & instruction	41	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	35	D	D	D	D	c	D	D
6117	Educational support services	13	D	D	D	D	b	D	D
61171	Educational support services	13	D	D	D	D	b	D	D
611710	Educational support services	13	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	SEATTLE-TACOMA-BREMERTON, WA CMSA—Con.								
	Tacoma, WA PMSA								
61	Educational services	12	2 440	2 095	1 016	250	91	19.9	23.8
611	Educational services	12	2 440	2 095	1 016	250	91	19.9	23.8
6115	Technical & trade schools	3	D	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	D	b	D	D
	SPOKANE, WA MSA								
61	Educational services	19	4 849	4 869	1 722	404	105	52.0	23.0
611	Educational services	19	4 849	4 869	1 722	404	105	52.0	23.0
6115	Technical & trade schools	13	3 311	3 408	1 233	301	78	49.9	27.9
61151	Technical & trade schools	13	3 311	3 408	1 233	301	78	49.9	27.9
611513	Apprenticeship training	10	D	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	D	b	D	D
	YAKIMA, WA MSA								
61	Educational services	5	404	429	262	80	13	22.3	35.9
611	Educational services	5	404	429	262	80	13	22.3	35.9
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
	AREA OUTSIDE WASHINGTON METROPOLITAN AREAS								
61	Educational services	30	D	D	D	D	c	D	D
611	Educational services	30	D	D	D	D	c	D	D
6115	Technical & trade schools	10	D	D	D	D	a	D	D
61151	Technical & trade schools	10	D	D	D	D	a	D	D
6116	Other schools & instruction	16	D	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	1	D	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ASOTIN COUNTY, WA							
61	Educational services	1	D	D	D	a	D	D
	BENTON COUNTY, WA							
61	Educational services	19	2 777	1 473	318	69	24.8	17.5
611	Educational services	19	2 777	1 473	318	69	24.8	17.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
	CHELAN COUNTY, WA							
61	Educational services	8	1 783	351	62	22	57.4	21.3
611	Educational services	8	1 783	351	62	22	57.4	21.3
6116	Other schools & instruction	5	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLALLAM COUNTY, WA								
61	Educational services	5	289	83	21	9	58.5	—
611	Educational services	5	289	83	21	9	58.5	—
CLARK COUNTY, WA								
61	Educational services	38	19 852	8 273	2 043	332	14.5	14.5
611	Educational services	38	19 852	8 273	2 043	332	14.5	14.5
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	4	D	D	D	b	D	D
6116	Other schools & instruction	17	D	D	D	c	D	D
61169	All other schools & instruction	5	D	D	D	c	D	D
611691	Exam preparation & tutoring	3	D	D	D	c	D	D
COWLITZ COUNTY, WA								
61	Educational services	11	3 516	888	180	55	77.3	—
611	Educational services	11	3 516	888	180	55	77.3	—
6115	Technical & trade schools	5	2 721	650	123	22	73.9	—
61151	Technical & trade schools	5	2 721	650	123	22	73.9	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	795	238	57	33	89.1	—
DOUGLAS COUNTY, WA								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
FRANKLIN COUNTY, WA								
61	Educational services	5	1 702	459	127	25	88.2	3.5
611	Educational services	5	1 702	459	127	25	88.2	3.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GRANT COUNTY, WA								
61	Educational services	6	549	145	17	15	100.0	—
611	Educational services	6	549	145	17	15	100.0	—
GRAYS HARBOR COUNTY, WA								
61	Educational services	4	772	169	20	8	32.8	67.2
611	Educational services	4	772	169	20	8	32.8	67.2
ISLAND COUNTY, WA								
61	Educational services	14	1 046	370	81	33	94.6	1.1
611	Educational services	14	1 046	370	81	33	94.6	1.1
JEFFERSON COUNTY, WA								
61	Educational services	5	1 663	699	44	10	29.2	5.8
611	Educational services	5	1 663	699	44	10	29.2	5.8
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KING COUNTY, WA								
61	Educational services	469	332 840	82 200	19 620	5 043	12.3	8.8
611	Educational services	469	332 840	82 200	19 620	5 043	12.3	8.8
6114	Business schools, & computer & management training	117	73 169	25 044	5 553	699	17.5	10.7
61142	Computer training	51	36 704	14 200	3 145	396	16.8	15.2
611420	Computer training	51	36 704	14 200	3 145	396	16.8	15.2
61143	Professional & management development training	62	D	D	D	e	D	D
611430	Professional & management development training	62	D	D	D	e	D	D
6115	Technical & trade schools	54	70 770	18 908	5 615	1 068	7.2	11.7
61151	Technical & trade schools	54	70 770	18 908	5 615	1 068	7.2	11.7
611511	Cosmetology & barber schools	13	5 248	1 775	452	104	14.0	—
611512	Flight training	10	D	D	D	c	D	D
611519	Other trade & technical schools	29	41 097	12 731	3 090	837	9.8	2.4
6116	Other schools & instruction	246	148 380	31 628	6 881	3 033	11.0	7.7
61161	Fine arts schools	45	7 004	2 054	495	226	30.8	24.1
611610	Fine arts schools	45	7 004	2 054	495	226	30.8	24.1
6116101	Dance schools (including children's & professionals')	34	D	D	D	c	D	D
6116102	Art, drama, & music schools	11	D	D	D	b	D	D
61162	Sports & recreation instruction	88	15 228	4 803	1 567	1 502	45.5	31.6
611620	Sports & recreation instruction	88	15 228	4 803	1 567	1 502	45.5	31.6
61163	Language schools	17	D	D	D	c	D	D
611630	Language schools	17	D	D	D	c	D	D
61169	All other schools & instruction	96	D	D	D	g	D	D
611691	Exam preparation & tutoring	34	D	D	D	c	D	D
611692	Automobile driving schools	12	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	50	D	D	D	f	D	D
6117	Educational support services	52	40 521	6 620	1 571	243	17.2	4.3
61171	Educational support services	52	40 521	6 620	1 571	243	17.2	4.3
611710	Educational support services	52	40 521	6 620	1 571	243	17.2	4.3
KITSAP COUNTY, WA								
61	Educational services	27	4 391	1 422	359	153	59.7	.9
611	Educational services	27	4 391	1 422	359	153	59.7	.9
6116	Other schools & instruction	18	2 466	965	263	126	53.8	1.6
61161	Fine arts schools	8	1 364	513	140	67	22.4	—
611610	Fine arts schools	8	1 364	513	140	67	22.4	—
KITTITAS COUNTY, WA								
61	Educational services	7	2 108	522	132	103	17.3	32.3
611	Educational services	7	2 108	522	132	103	17.3	32.3
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
KLICKITAT COUNTY, WA								
61	Educational services	1	D	D	D	a	D	D
LEWIS COUNTY, WA								
61	Educational services	1	D	D	D	a	D	D
MASON COUNTY, WA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
OKANOGAN COUNTY, WA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PACIFIC COUNTY, WA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals')	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PIERCE COUNTY, WA								
61	Educational services	85	25 426	8 735	1 991	640	22.9	5.3
611	Educational services	85	25 426	8 735	1 991	640	22.9	5.3
6114	Business schools, & computer & management training	20	11 219	3 499	843	130	12.2	3.5
61142	Computer training	9	8 967	2 950	733	99	7.5	4.1
611420	Computer training	9	8 967	2 950	733	99	7.5	4.1
6115	Technical & trade schools	18	D	D	D	c	D	D
61151	Technical & trade schools	18	D	D	D	c	D	D
611511	Cosmetology & barber schools	6	D	D	D	a	D	D
611519	Other trade & technical schools	9	D	D	D	b	D	D
6116	Other schools & instruction	43	7 633	2 690	566	386	32.1	11.8
61161	Fine arts schools	9	1 051	239	57	43	76.2	—
611610	Fine arts schools	9	1 051	239	57	43	76.2	—
6116101	Dance schools (including children's & professionals')	9	1 051	239	57	43	76.2	—
61162	Sports & recreation instruction	14	D	D	D	c	D	D
611620	Sports & recreation instruction	14	D	D	D	c	D	D
61169	All other schools & instruction	17	D	D	D	c	D	D
611692	Automobile driving schools	8	1 061	394	84	84	19.1	53.5
611699	All other miscellaneous schools & instruction	3	D	D	D	a	D	D
SAN JUAN COUNTY, WA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SKAGIT COUNTY, WA								
61	Educational services	15	2 017	643	152	69	31.4	16.7
611	Educational services	15	2 017	643	152	69	31.4	16.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
SKAMANIA COUNTY, WA								
61	Educational services	1	D	D	D	a	D	D
SNOHOMISH COUNTY, WA								
61	Educational services	93	18 282	5 626	1 418	439	29.2	10.0
611	Educational services	93	18 282	5 626	1 418	439	29.2	10.0
6114	Business schools, & computer & management training	8	D	D	D	b	D	D
6115	Technical & trade schools	16	D	D	D	b	D	D
61151	Technical & trade schools	16	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	60	8 943	2 691	702	287	30.8	18.0
61161	Fine arts schools	16	D	D	D	b	D	D
611610	Fine arts schools	16	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	14	D	D	D	b	D	D
61162	Sports & recreation instruction	24	D	D	D	c	D	D
611620	Sports & recreation instruction	24	D	D	D	c	D	D
61169	All other schools & instruction	20	D	D	D	b	D	D
SPOKANE COUNTY, WA								
61	Educational services	58	21 000	8 310	1 476	375	28.2	18.6
611	Educational services	58	21 000	8 310	1 476	375	28.2	18.6
6114	Business schools, & computer & management training	12	5 654	2 448	605	107	52.2	4.5
61142	Computer training	6	4 977	2 156	520	93	59.4	3.0
611420	Computer training	6	4 977	2 156	520	93	59.4	3.0
6115	Technical & trade schools	12	D	D	D	b	D	D
61151	Technical & trade schools	12	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	31	10 658	4 155	631	199	25.7	5.4
61161	Fine arts schools	12	1 591	476	99	51	45.1	7.4
611610	Fine arts schools	12	1 591	476	99	51	45.1	7.4
6116101	Dance schools (including children's & professionals')	11	D	D	D	b	D	D
61162	Sports & recreation instruction	8	5 542	2 493	278	72	6.2	.3
611620	Sports & recreation instruction	8	5 542	2 493	278	72	6.2	.3
61169	All other schools & instruction	11	3 525	1 186	254	76	47.5	12.5
STEVENS COUNTY, WA								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
THURSTON COUNTY, WA								
61	Educational services	33	9 202	2 572	620	250	29.4	6.0
611	Educational services	33	9 202	2 572	620	250	29.4	6.0
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	23	5 157	1 422	350	204	34.7	9.2
61162	Sports & recreation instruction	10	D	D	D	c	D	D
611620	Sports & recreation instruction	10	D	D	D	c	D	D
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
WALLA WALLA COUNTY, WA								
61	Educational services	2	D	D	D	a	D	D
WHATCOM COUNTY, WA								
61	Educational services	24	5 444	1 855	368	163	28.4	.1
611	Educational services	24	5 444	1 855	368	163	28.4	.1
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	14	2 713	921	194	126	45.2	—
61162	Sports & recreation instruction	7	1 897	653	134	81	21.6	—
611620	Sports & recreation instruction	7	1 897	653	134	81	21.6	—
WHITMAN COUNTY, WA								
61	Educational services	2	D	D	D	a	D	D
YAKIMA COUNTY, WA								
61	Educational services	15	1 614	608	149	47	44.1	15.7
611	Educational services	15	1 614	608	149	47	44.1	15.7
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABERDEEN, WA								
61	Educational services	1	D	D	D	a	D	D
ANACORTES, WA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
ARLINGTON, WA								
61	Educational services	4	217	30	7	6	100.0	-
AUBURN, WA								
61	Educational services	5	2 379	947	217	39	6.9	1.1
611	Educational services	5	2 379	947	217	39	6.9	1.1
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BAINBRIDGE ISLAND, WA								
61	Educational services	4	726	270	75	27	77.8	-
611	Educational services	4	726	270	75	27	77.8	-
BATTLE GROUND, WA								
61	Educational services	1	D	D	D	a	D	D
BELLEVUE, WA								
61	Educational services	76	61 256	14 088	3 373	651	11.2	15.0
611	Educational services	76	61 256	14 088	3 373	651	11.2	15.0
6114	Business schools, & computer & management training	26	20 864	8 411	1 817	222	9.6	21.0
61142	Computer training	15	16 118	6 197	1 374	153	8.5	27.0
611420	Computer training	15	16 118	6 197	1 374	153	8.5	27.0
61143	Professional & management development training	11	4 746	2 214	443	69	13.3	.7
611430	Professional & management development training	11	4 746	2 214	443	69	13.3	.7
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	39	D	D	D	e	D	D
61161	Fine arts schools	4	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	b	D	D
61162	Sports & recreation instruction	13	4 854	1 544	599	153	22.1	57.3
611620	Sports & recreation instruction	13	4 854	1 544	599	153	22.1	57.3
61169	All other schools & instruction	19	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	1 624	432	76	32	66.0	12.1
6117	Educational support services	4	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	b	D	D
BELLINGHAM, WA								
61	Educational services	16	3 659	1 267	277	138	38.6	-
611	Educational services	16	3 659	1 267	277	138	38.6	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	c	D	D
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
BONNEY LAKE, WA								
61	Educational services	1	D	D	D	a	D	D
BOTHELL, WA *								
61	Educational services	10	3 146	878	161	42	12.8	10.5
611	Educational services	10	3 146	878	161	42	12.8	10.5
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOTHELL, WA (KING COUNTY PART) *								
61	Educational services	5	2 905	837	155	36	5.5	11.4
611	Educational services	5	2 905	837	155	36	5.5	11.4
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
BOTHELL, WA (SNOHOMISH COUNTY PART) *								
61	Educational services	5	241	41	6	6	100.0	—
611	Educational services	5	241	41	6	6	100.0	—
BREMERTON, WA								
61	Educational services	4	170	55	27	11	52.9	22.9
BRIER, WA								
61	Educational services	1	D	D	D	a	D	D
BURIEN, WA *								
61	Educational services	6	926	381	95	53	7.6	—
611	Educational services	6	926	381	95	53	7.6	—
BURLINGTON, WA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
CAMAS, WA								
61	Educational services	1	D	D	D	a	D	D
CASHMERE, WA								
61	Educational services	1	D	D	D	a	D	D
CENTRALIA, WA								
61	Educational services	1	D	D	D	a	D	D
CHELAN, WA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
DEER PARK, WA								
61	Educational services	1	D	D	D	a	D	D
DES MOINES, WA								
61	Educational services	3	1 238	252	79	16	—	34.7
611	Educational services	3	1 238	252	79	16	—	34.7
6116	Other schools & instruction	2	D	D	D	a	D	D
DUVALL, WA								
61	Educational services	1	D	D	D	a	D	D
EAST WENATCHEE, WA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
EDGEWOOD, WA *								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EDMONDS, WA								
61	Educational services	16	2 403	764	192	57	53.9	12.2
611	Educational services	16	2 403	764	192	57	53.9	12.2
6116	Other schools & instruction	8	1 182	412	125	47	12.3	20.2
ELLENSBURG, WA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
ENUMCLAW, WA *								
61	Educational services	2	D	D	D	a	D	D
ENUMCLAW, WA (KING COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
EPHRATA, WA								
61	Educational services	1	D	D	D	a	D	D
EVERETT, WA								
61	Educational services	21	7 166	2 460	662	124	9.0	4.5
611	Educational services	21	7 166	2 460	662	124	9.0	4.5
6115	Technical & trade schools	5	2 411	826	183	44	7.5	—
61151	Technical & trade schools	5	2 411	826	183	44	7.5	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
FEDERAL WAY, WA								
61	Educational services	12	1 709	501	122	53	47.9	10.6
611	Educational services	12	1 709	501	122	53	47.9	10.6
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
FERNDALE, WA								
61	Educational services	1	D	D	D	a	D	D
FIFE, WA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
FIRCREST, WA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
GIG HARBOR, WA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
GOLDENDALE, WA								
61	Educational services	1	D	D	D	a	D	D
ISSAQUAH, WA								
61	Educational services	7	1 266	425	100	54	70.0	20.9
611	Educational services	7	1 266	425	100	54	70.0	20.9
6116	Other schools & instruction	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KELSO, WA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
KENNEWICK, WA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
KENT, WA								
61	Educational services	13	7 101	3 355	832	117	13.9	7.0
611	Educational services	13	7 101	3 355	832	117	13.9	7.0
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
KIRKLAND, WA								
61	Educational services	20	4 602	1 544	356	119	23.1	19.9
611	Educational services	20	4 602	1 544	356	119	23.1	19.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
LACEY, WA								
61	Educational services	8	3 465	1 052	252	72	13.9	—
611	Educational services	8	3 465	1 052	252	72	13.9	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
LAKE STEVENS, WA								
61	Educational services	1	D	D	D	a	D	D
LAKEWOOD, WA *								
61	Educational services	7	1 028	384	80	18	19.5	11.4
611	Educational services	7	1 028	384	80	18	19.5	11.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
LONGVIEW, WA								
61	Educational services	5	995	311	68	37	56.1	—
611	Educational services	5	995	311	68	37	56.1	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LYNNWOOD, WA								
61	Educational services	11	3 400	1 011	245	59	24.5	4.8
611	Educational services	11	3 400	1 011	245	59	24.5	4.8
6115	Technical & trade schools	5	823	193	47	19	67.6	19.8
61151	Technical & trade schools	5	823	193	47	19	67.6	19.8
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
MARYSVILLE, WA								
61	Educational services	7	1 017	221	51	27	27.5	25.3
611	Educational services	7	1 017	221	51	27	27.5	25.3
6116	Other schools & instruction	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
MERCER ISLAND, WA								
61	Educational services	6	1 330	473	62	17	23.8	—
611	Educational services	6	1 330	473	62	17	23.8	—
MILTON, WA *								
61	Educational services	1	D	D	D	a	D	D
MILTON, WA (PIERCE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
MONROE, WA								
61	Educational services	5	866	270	53	13	15.8	84.2
611	Educational services	5	866	270	53	13	15.8	84.2
6116	Other schools & instruction	5	866	270	53	13	15.8	84.2
MONTESANO, WA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MOSES LAKE, WA								
61	Educational services	3	250	29	6	8	100.0	—
611	Educational services	3	250	29	6	8	100.0	—
MOUNTLAKE TERRACE, WA								
61	Educational services	2	D	D	D	a	D	D
MOUNT VERNON, WA								
61	Educational services	6	1 246	457	109	50	20.2	—
611	Educational services	6	1 246	457	109	50	20.2	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
MUKILTEO, WA								
61	Educational services	4	331	87	36	8	62.5	—
611	Educational services	4	331	87	36	8	62.5	—
NEWCASTLE, WA *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
NORTH BEND, WA								
61	Educational services	1	D	D	D	a	D	D
OAK HARBOR, WA								
61	Educational services	3	D	D	D	a	D	D
OLYMPIA, WA								
61	Educational services	17	4 424	1 094	282	148	24.3	10.8
611	Educational services	17	4 424	1 094	282	148	24.3	10.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	c	D	D
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PASCO, WA								
61	Educational services	5	1 702	459	127	25	88.2	3.5
611	Educational services	5	1 702	459	127	25	88.2	3.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PORT ANGELES, WA								
61	Educational services	1	D	D	D	a	D	D
PORT ORCHARD, WA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PORT TOWNSEND, WA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
POULSBO, WA								
61	Educational services	1	D	D	D	a	D	D
PROSSER, WA								
61	Educational services	1	D	D	D	a	D	D
PULLMAN, WA								
61	Educational services	2	D	D	D	a	D	D
PUYALLUP, WA								
61	Educational services	12	1 811	751	140	61	40.2	12.7
611	Educational services	12	1 811	751	140	61	40.2	12.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	1 002	436	82	30	29.5	23.0
QUINCY, WA								
61	Educational services	1	D	D	D	a	D	D
RAYMOND, WA								
61	Educational services	1	D	D	D	a	D	D
REDMOND, WA								
61	Educational services	19	1 947	765	178	169	65.3	13.0
611	Educational services	19	1 947	765	178	169	65.3	13.0
6116	Other schools & instruction	13	D	D	D	c	D	D
RENTON, WA								
61	Educational services	7	1 217	358	53	11	27.1	12.9
611	Educational services	7	1 217	358	53	11	27.1	12.9
6115	Technical & trade schools	3	435	144	26	5	73.1	26.9
61151	Technical & trade schools	3	435	144	26	5	73.1	26.9
RICHLAND, WA								
61	Educational services	13	2 203	1 367	293	60	27.4	—
611	Educational services	13	2 203	1 367	293	60	27.4	—
SEATAC, WA								
61	Educational services	3	1 825	907	160	31	D	—
611	Educational services	3	1 825	907	160	31	D	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
SEATTLE, WA								
61	Educational services	194	115 935	33 462	9 043	1 870	15.6	13.1
611	Educational services	194	115 935	33 462	9 043	1 870	15.6	13.1
6114	Business schools, & computer & management training	53	30 662	9 384	2 137	273	21.0	8.3
61142	Computer training	20	D	D	D	b	D	D
611420	Computer training	20	D	D	D	b	D	D
61143	Professional & management development training	32	23 772	6 074	1 290	155	21.0	5.6
611430	Professional & management development training	32	23 772	6 074	1 290	155	21.0	5.6
6115	Technical & trade schools	22	54 211	13 597	4 373	861	3.6	11.5
61151	Technical & trade schools	22	54 211	13 597	4 373	861	3.6	11.5
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611512	Flight training	7	19 574	3 454	1 845	84	1.5	31.4
611519	Other trade & technical schools	10	D	D	D	f	D	D
6116	Other schools & instruction	89	22 626	7 809	1 881	629	23.6	21.5
61161	Fine arts schools	23	3 382	1 067	222	122	33.0	36.3
611610	Fine arts schools	23	3 382	1 067	222	122	33.0	36.3
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
6116102	Art, drama, & music schools	10	D	D	D	b	D	D
61162	Sports & recreation instruction	20	D	D	D	c	D	D
611620	Sports & recreation instruction	20	D	D	D	c	D	D
61163	Language schools	9	1 588	799	160	126	15.1	10.1
611630	Language schools	9	1 588	799	160	126	15.1	10.1
61169	All other schools & instruction	37	D	D	D	e	D	D
611691	Exam preparation & tutoring	13	2 666	1 410	379	89	27.1	37.7
611699	All other miscellaneous schools & instruction	21	D	D	D	c	D	D
6117	Educational support services	30	8 436	2 672	652	107	52.2	18.5
61171	Educational support services	30	8 436	2 672	652	107	52.2	18.5
611710	Educational support services	30	8 436	2 672	652	107	52.2	18.5
SEQUIM, WA								
61	Educational services	3	D	D	D	a	D	D
SHELTON, WA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
SHORELINE, WA *								
61	Educational services	7	1 920	567	101	52	45.5	2.6
611	Educational services	7	1 920	567	101	52	45.5	2.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
SNOHOMISH, WA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SPOKANE, WA								
61	Educational services	24	9 162	3 455	627	176	36.1	33.1
611	Educational services	24	9 162	3 455	627	176	36.1	33.1
6114	Business schools, & computer & management training	8	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	1 741	829	209	76	15.9	7.7
SUMNER, WA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TACOMA, WA								
61	Educational services	18	9 580	2 658	595	266	14.7	3.8
611	Educational services	18	9 580	2 658	595	266	14.7	3.8
6114	Business schools, & computer & management training	6	4 631	1 162	289	46	15.3	.5
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6115	Technical & trade schools	4	1 255	303	60	19	32.7	—
61151	Technical & trade schools	4	1 255	303	60	19	32.7	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	3 694	1 193	246	201	7.7	9.1
61169	All other schools & instruction	3	D	D	D	b	D	D
TUKWILA, WA								
61	Educational services	11	D	D	D	f	D	D
611	Educational services	11	D	D	D	f	D	D
6114	Business schools, & computer & management training	6	8 510	2 496	681	60	27.0	—
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	f	D	D
61169	All other schools & instruction	1	D	D	D	f	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	f	D	D
TUMWATER, WA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
UNIVERSITY PLACE, WA *								
61	Educational services	4	220	43	10	4	42.3	5.5
VANCOUVER, WA								
61	Educational services	23	17 900	7 634	1 906	259	7.6	14.9
611	Educational services	23	17 900	7 634	1 906	259	7.6	14.9
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	4	D	D	D	b	D	D
6116	Other schools & instruction	9	8 706	4 988	1 209	128	7.2	12.6
61169	All other schools & instruction	4	D	D	D	c	D	D
611691	Exam preparation & tutoring	2	D	D	D	c	D	D
WAPATO, WA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WENATCHEE, WA								
61	Educational services	5	1 077	264	56	21	57.8	6.9
611	Educational services	5	1 077	264	56	21	57.8	6.9
WEST RICHLAND, WA								
61	Educational services	1	D	D	D	a	D	D
WOODINVILLE, WA *								
61	Educational services	7	3 251	565	131	46	14.1	9.8
611	Educational services	7	3 251	565	131	46	14.1	9.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
YAKIMA, WA								
61	Educational services	11	1 018	469	114	35	52.1	24.9
611	Educational services	11	1 018	469	114	35	52.1	24.9
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
BALANCE OF ASOTIN COUNTY, WA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CHELAN COUNTY, WA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF CLALLAM COUNTY, WA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CLARK COUNTY, WA								
61	Educational services	13	D	D	D	b	D	D
611	Educational services	13	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
BALANCE OF COWLITZ COUNTY, WA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
BALANCE OF DOUGLAS COUNTY, WA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF GRANT COUNTY, WA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GRAYS HARBOR COUNTY, WA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF ISLAND COUNTY, WA								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
BALANCE OF JEFFERSON COUNTY, WA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF KING COUNTY, WA								
61	Educational services	63	D	D	D	g	D	D
611	Educational services	63	D	D	D	g	D	D
6114	Business schools, & computer & management training	15	D	D	D	b	D	D
61142	Computer training	6	D	D	D	b	D	D
611420	Computer training	6	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	40	D	D	D	f	D	D
61162	Sports & recreation instruction	23	D	D	D	f	D	D
611620	Sports & recreation instruction	23	D	D	D	f	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF KITSAP COUNTY, WA								
61	Educational services	16	D	D	D	c	D	D
611	Educational services	16	D	D	D	c	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61161	Fine arts schools	4	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	b	D	D
BALANCE OF KITTITAS COUNTY, WA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BALANCE OF MASON COUNTY, WA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF OKANOGAN COUNTY, WA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF PACIFIC COUNTY, WA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61161	Fine arts schools	1	D	D	D	a	D	D
611610	Fine arts schools	1	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	a	D	D
BALANCE OF PIERCE COUNTY, WA								
61	Educational services	34	D	D	D	c	D	D
611	Educational services	34	D	D	D	c	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
BALANCE OF SAN JUAN COUNTY, WA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF SKAGIT COUNTY, WA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SKAMANIA COUNTY, WA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SNOHOMISH COUNTY, WA								
61	Educational services	14	D	D	D	c	D	D
611	Educational services	14	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
BALANCE OF SPOKANE COUNTY, WA								
61	Educational services	33	D	D	D	c	D	D
611	Educational services	33	D	D	D	c	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	21	8 917	3 326	422	123	27.6	4.9
61161	Fine arts schools	7	1 060	336	63	27	41.7	—
611610	Fine arts schools	7	1 060	336	63	27	41.7	—
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF STEVENS COUNTY, WA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF THURSTON COUNTY, WA								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
BALANCE OF WALLA WALLA COUNTY, WA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF WHATCOM COUNTY, WA								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
BALANCE OF YAKIMA COUNTY, WA								
61	Educational services	3	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

WASHINGTON

Bothell is in King and Snohomish Counties.

Burien was incorporated in February 1993.

Edgewood was incorporated in February 1996.

Enumclaw is in King and Pierce Counties.

Lakewood was incorporated in February 1996.

Milton is in King and Pierce Counties.

Newcastle was incorporated in September 1994.

Pacific is in King and Pierce Counties.

Shoreline was incorporated in August 1995.

University Place was incorporated in August 1995.

Woodinville was incorporated in March 1993.

Woodland is in Clark and Cowlitz Counties.

Appendix E. Metropolitan Areas

WASHINGTON

Bellingham, WA MSA

Whatcom County, WA

Bremerton, WA PMSA

Kitsap County, WA

Olympia, WA PMSA

Thurston County, WA

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Portland—Salem, OR—WA CMSA

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Salem, OR PMSA

Marion County, OR

Polk County, OR

Richland—Kennewick—Pasco, WA MSA

Benton County, WA

Franklin County, WA

Seattle—Bellevue—Everett, WA PMSA

Island County, WA

King County, WA

Snohomish County, WA

Seattle—Tacoma—Bremerton, WA CMSA

Bremerton, WA PMSA

Kitsap County, WA

Olympia, WA PMSA

Thurston County, WA

Seattle—Bellevue—Everett, WA PMSA

Island County, WA

King County, WA

Snohomish County, WA

Tacoma, WA PMSA

Pierce County, WA

Spokane, WA MSA

Spokane County, WA

Tacoma, WA PMSA

Pierce County, WA

Yakima, WA MSA

Yakima County, WA

Wisconsin

1997

Issued August 1999

EC97S61A-WI

1997 Economic Census

Educational Services

Geographic Area Series



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Helping You Make Informed Decisions

U.S. Department of Commerce
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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Wisconsin 1997

Issued August 1999

EC97S61A-WI

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	WISCONSIN							
	Educational services	512	151 698	48 165	10 649	3 263	29.0	8.7
611	Educational services	512	151 698	48 165	10 649	3 263	29.0	8.7
6114	Business schools, & computer & management training	77	46 463	13 435	2 984	495	39.3	1.6
61141	Business & secretarial schools	1	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	a	D	D
61142	Computer training	32	D	D	D	e	D	D
611420	Computer training	32	D	D	D	e	D	D
61143	Professional & management development training	44	25 965	5 677	1 249	220	57.9	1.9
611430	Professional & management development training	44	25 965	5 677	1 249	220	57.9	1.9
6115	Technical & trade schools	76	21 504	6 386	1 364	367	22.6	14.8
61151	Technical & trade schools	76	21 504	6 386	1 364	367	22.6	14.8
611511	Cosmetology & barber schools	20	6 683	2 210	503	122	10.3	—
611512	Flight training	19	D	D	D	b	D	D
611513	Apprenticeship training	4	D	D	D	b	D	D
611519	Other trade & technical schools	33	9 087	2 778	587	162	24.6	19.0
6116	Other schools & instruction	329	70 128	23 396	5 403	2 249	25.9	11.8
61161	Fine arts schools	110	13 089	3 470	865	505	35.0	10.3
611610	Fine arts schools	110	13 089	3 470	865	505	35.0	10.3
6116101	Dance schools (including children's & professionals)	89	10 846	3 009	755	433	33.5	9.0
6116102	Art, drama, & music schools	21	2 243	461	110	72	42.2	16.5
61162	Sports & recreation instruction	105	21 013	5 694	1 532	788	31.9	29.1
611620	Sports & recreation instruction	105	21 013	5 694	1 532	788	31.9	29.1
61163	Language schools	8	2 746	1 238	280	79	5.7	14.0
611630	Language schools	8	2 746	1 238	280	79	5.7	14.0
61169	All other schools & instruction	106	33 280	12 994	2 726	877	20.3	1.2
611691	Exam preparation & tutoring	18	4 166	1 753	413	221	34.2	2.0
611692	Automobile driving schools	41	5 692	2 422	523	241	48.5	2.8
611699	All other miscellaneous schools & instruction	47	23 422	8 819	1 790	415	11.0	.7
6117	Educational support services	30	13 603	4 948	898	152	19.6	7.5
61171	Educational support services	30	13 603	4 948	898	152	19.6	7.5
611710	Educational support services	30	13 603	4 948	898	152	19.6	7.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	WISCONSIN								
	Educational services	144	58 043	55 287	16 732	4 158	1 148	17.1	11.0
611	Educational services	144	58 043	55 287	16 732	4 158	1 148	17.1	11.0
6114	Business schools, & computer & management training	6	D	D	D	D	c	D	D
61143	Professional & management development training	6	D	D	D	D	c	D	D
611430	Professional & management development training	6	D	D	D	D	c	D	D
6115	Technical & trade schools	23	10 271	9 831	3 548	983	221	15.3	5.1
61151	Technical & trade schools	23	10 271	9 831	3 548	983	221	15.3	5.1
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	11	D	D	D	D	b	D	D
611519	Other trade & technical schools	11	6 346	6 133	2 416	731	147	—	7.5
6116	Other schools & instruction	96	19 934	18 939	7 068	1 641	619	23.7	24.3
61161	Fine arts schools	21	5 115	4 841	1 426	312	116	33.1	16.3
611610	Fine arts schools	21	5 115	4 841	1 426	312	116	33.1	16.3
6116101	Dance schools (including children's & professionals)	8	1 005	1 029	158	31	11	17.9	64.1
6116102	Art, drama, & music schools	13	4 110	3 812	1 268	281	105	36.8	4.6
61162	Sports & recreation instruction	27	3 346	3 107	1 002	244	136	43.8	24.8
611620	Sports & recreation instruction	27	3 346	3 107	1 002	244	136	43.8	24.8
61163	Language schools	3	100	98	30	9	15	—	100.0
611630	Language schools	3	100	98	30	9	15	—	100.0
61169	All other schools & instruction	45	11 373	10 893	4 610	1 076	352	13.7	27.1
611691	Exam preparation & tutoring	10	1 492	1 459	750	185	50	16.8	40.7
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	34	D	D	D	D	e	D	D
6117	Educational support services	19	D	D	D	D	c	D	D
61171	Educational support services	19	D	D	D	D	c	D	D
611710	Educational support services	19	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
APPLETON—OSHKOSH—NEENAH, WI MSA								
61	Educational services	32	6 163	1 935	377	149	48.7	28.8
611	Educational services	32	6 163	1 935	377	149	48.7	28.8
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	23	3 027	1 014	234	112	56.7	19.3
61161	Fine arts schools	9	1 168	360	89	50	32.4	41.0
611610	Fine arts schools	9	1 168	360	89	50	32.4	41.0
6116101	Dance schools (including children's & professionals)	9	1 168	360	89	50	32.4	41.0
61169	All other schools & instruction	6	1 077	506	119	43	60.4	.9
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA								
61	Educational services	1 144	521 509	180 388	45 413	8 373	24.8	12.0
611	Educational services	1 144	521 509	180 388	45 413	8 373	24.8	12.0
6114	Business schools, & computer & management training	249	232 357	79 078	22 152	2 381	13.0	9.8
61141	Business & secretarial schools	17	D	D	D	e	D	D
611410	Business & secretarial schools	17	D	D	D	e	D	D
61142	Computer training	122	136 183	52 855	16 038	1 573	13.6	14.4
611420	Computer training	122	136 183	52 855	16 038	1 573	13.6	14.4
61143	Professional & management development training	110	D	D	D	f	D	D
611430	Professional & management development training	110	D	D	D	f	D	D
6115	Technical & trade schools	176	85 225	33 480	7 890	1 586	28.2	16.0
61151	Technical & trade schools	176	85 225	33 480	7 890	1 586	28.2	16.0
611511	Cosmetology & barber schools	58	17 181	6 949	1 737	405	23.4	5.7
611512	Flight training	24	10 583	2 548	533	216	59.7	12.5
611519	Other trade & technical schools	86	55 441	23 256	5 395	920	23.8	17.8
6116	Other schools & instruction	605	156 561	50 212	11 492	3 909	38.2	11.7
61161	Fine arts schools	192	39 131	11 224	2 863	1 105	32.4	19.8
611610	Fine arts schools	192	39 131	11 224	2 863	1 105	32.4	19.8
6116101	Dance schools (including children's & professionals)	133	19 040	5 190	1 237	657	43.2	10.4
6116102	Art, drama, & music schools	59	20 091	6 034	1 626	448	22.3	28.7
61162	Sports & recreation instruction	152	38 887	12 670	2 589	1 023	55.6	8.7
611620	Sports & recreation instruction	152	38 887	12 670	2 589	1 023	55.6	8.7
61163	Language schools	26	8 522	2 865	636	276	29.4	1.7
611630	Language schools	26	8 522	2 865	636	276	29.4	1.7
61169	All other schools & instruction	235	70 021	23 453	5 404	1 505	32.7	10.0
611691	Exam preparation & tutoring	101	26 550	9 797	2 359	736	24.2	16.6
611692	Automobile driving schools	50	9 187	3 456	637	199	45.3	14.2
611699	All other miscellaneous schools & instruction	84	34 284	10 200	2 408	570	36.0	3.7
6117	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
61171	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
611710	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
Chicago, IL PMSA								
61	Educational services	1 067	506 318	174 153	44 218	7 962	24.5	12.2
611	Educational services	1 067	506 318	174 153	44 218	7 962	24.5	12.2
6114	Business schools, & computer & management training	237	229 610	77 911	21 910	2 332	12.5	9.8
61141	Business & secretarial schools	15	10 742	4 253	1 188	294	5.4	5.9
611410	Business & secretarial schools	15	10 742	4 253	1 188	294	5.4	5.9
61142	Computer training	115	134 445	52 118	15 921	1 546	13.3	14.6
611420	Computer training	115	134 445	52 118	15 921	1 546	13.3	14.6
61143	Professional & management development training	107	84 423	21 540	4 801	492	12.3	2.5
611430	Professional & management development training	107	84 423	21 540	4 801	492	12.3	2.5
6115	Technical & trade schools	157	78 849	30 756	7 371	1 467	28.7	17.0
61151	Technical & trade schools	157	78 849	30 756	7 371	1 467	28.7	17.0
611511	Cosmetology & barber schools	51	D	D	D	e	D	D
611512	Flight training	21	D	D	D	c	D	D
611519	Other trade & technical schools	78	D	D	D	f	D	D
6116	Other schools & instruction	564	151 715	48 646	11 115	3 680	38.0	11.8
61161	Fine arts schools	176	D	D	D	g	D	D
611610	Fine arts schools	176	D	D	D	g	D	D
6116101	Dance schools (including children's & professionals)	119	D	D	D	f	D	D
6116102	Art, drama, & music schools	57	D	D	D	e	D	D
61162	Sports & recreation instruction	141	D	D	D	f	D	D
611620	Sports & recreation instruction	141	D	D	D	f	D	D
61163	Language schools	25	D	D	D	e	D	D
611630	Language schools	25	D	D	D	e	D	D
61169	All other schools & instruction	222	D	D	D	g	D	D
611691	Exam preparation & tutoring	96	D	D	D	f	D	D
611692	Automobile driving schools	46	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	80	D	D	D	f	D	D
6117	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9
61171	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9
611710	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Gary, IN PMSA								
61	Educational services	62	13 775	5 694	1 065	358	32.5	5.2
611	Educational services	62	13 775	5 694	1 065	358	32.5	5.2
6115	Technical & trade schools	15	5 846	2 501	470	102	21.7	4.2
61151	Technical & trade schools	15	5 846	2 501	470	102	21.7	4.2
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	30	3 960	1 248	296	193	45.4	5.1
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	c	D	D
Kankakee, IL PMSA								
61	Educational services	9	960	341	78	32	29.7	12.1
611	Educational services	9	960	341	78	32	29.7	12.1
6115	Technical & trade schools	4	530	223	49	17	35.7	3.0
61151	Technical & trade schools	4	530	223	49	17	35.7	3.0
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
Kenosha, WI PMSA								
61	Educational services	6	456	200	52	21	36.0	12.1
611	Educational services	6	456	200	52	21	36.0	12.1
DULUTH—SUPERIOR, MN—WI MSA								
61	Educational services	22	7 092	1 928	499	155	20.8	4.3
611	Educational services	22	7 092	1 928	499	155	20.8	4.3
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	17	6 325	1 805	472	145	15.6	3.9
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
EAU CLAIRE, WI MSA								
61	Educational services	18	20 842	4 001	890	170	51.6	—
611	Educational services	18	20 842	4 001	890	170	51.6	—
6114	Business schools, & computer & management training	8	17 631	3 310	750	124	56.7	—
61143	Professional & management development training	7	D	D	D	c	D	D
611430	Professional & management development training	7	D	D	D	c	D	D
GREEN BAY, WI MSA								
61	Educational services	24	4 820	1 266	324	105	60.4	3.6
611	Educational services	24	4 820	1 266	324	105	60.4	3.6
6115	Technical & trade schools	4	1 123	285	66	19	9.3	5.4
61151	Technical & trade schools	4	1 123	285	66	19	9.3	5.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	14	1 509	426	105	60	62.3	7.5
JANESVILLE—BELOIT, WI MSA								
61	Educational services	11	2 078	534	92	34	59.6	—
611	Educational services	11	2 078	534	92	34	59.6	—
6115	Technical & trade schools	5	775	189	25	14	67.4	—
61151	Technical & trade schools	5	775	189	25	14	67.4	—
6116	Other schools & instruction	5	D	D	D	a	D	D
LA CROSSE, WI—MN MSA								
61	Educational services	10	2 593	669	143	46	11.1	—
611	Educational services	10	2 593	669	143	46	11.1	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MADISON, WI MSA								
61	Educational services	82	29 453	11 024	2 218	660	15.1	2.6
611	Educational services	82	29 453	11 024	2 218	660	15.1	2.6
6114	Business schools, & computer & management training	10	8 687	3 348	689	119	10.9	—
61142	Computer training	7	7 859	3 067	618	109	1.5	—
611420	Computer training	7	7 859	3 067	618	109	1.5	—
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
611519	Other trade & technical schools	7	4 462	1 377	308	75	16.9	.2
6116	Other schools & instruction	55	8 598	3 268	667	366	26.3	8.4
61161	Fine arts schools	22	1 783	464	118	124	42.5	9.3
611610	Fine arts schools	22	1 783	464	118	124	42.5	9.3
6116101	Dance schools (including children's & professionals')	15	1 318	299	82	85	31.9	5.7
61162	Sports & recreation instruction	15	2 089	645	88	103	23.6	11.5
611620	Sports & recreation instruction	15	2 089	645	88	103	23.6	11.5
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	b	D	D
6117	Educational support services	8	D	D	D	b	D	D
61171	Educational support services	8	D	D	D	b	D	D
611710	Educational support services	8	D	D	D	b	D	D
MILWAUKEE—RACINE, WI CMSA								
61	Educational services	216	56 572	20 047	4 388	1 318	22.8	8.1
611	Educational services	216	56 572	20 047	4 388	1 318	22.8	8.1
6114	Business schools, & computer & management training	36	14 792	5 563	1 266	191	19.6	4.7
61142	Computer training	16	D	D	D	c	D	D
611420	Computer training	16	D	D	D	c	D	D
61143	Professional & management development training	19	D	D	D	b	D	D
611430	Professional & management development training	19	D	D	D	b	D	D
6115	Technical & trade schools	34	6 796	2 164	452	111	25.7	21.7
61151	Technical & trade schools	34	6 796	2 164	452	111	25.7	21.7
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	129	30 628	10 603	2 352	959	20.9	4.7
61161	Fine arts schools	37	6 452	1 952	476	190	26.3	4.3
611610	Fine arts schools	37	6 452	1 952	476	190	26.3	4.3
6116101	Dance schools (including children's & professionals')	30	5 925	1 853	451	180	20.6	4.7
61162	Sports & recreation instruction	43	4 926	1 393	319	311	39.2	17.5
611620	Sports & recreation instruction	43	4 926	1 393	319	311	39.2	17.5
61169	All other schools & instruction	44	D	D	D	e	D	D
611691	Exam preparation & tutoring	10	D	D	D	c	D	D
611692	Automobile driving schools	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	25	D	D	D	c	D	D
6117	Educational support services	17	4 356	1 717	318	57	42.6	22.6
61171	Educational support services	17	4 356	1 717	318	57	42.6	22.6
611710	Educational support services	17	4 356	1 717	318	57	42.6	22.6
Milwaukee—Waukesha, WI PMSA								
61	Educational services	201	54 439	19 353	4 235	1 245	21.5	7.8
611	Educational services	201	54 439	19 353	4 235	1 245	21.5	7.8
6114	Business schools, & computer & management training	34	D	D	D	c	D	D
61142	Computer training	14	D	D	D	c	D	D
611420	Computer training	14	D	D	D	c	D	D
61143	Professional & management development training	19	D	D	D	b	D	D
611430	Professional & management development training	19	D	D	D	b	D	D
6115	Technical & trade schools	31	D	D	D	c	D	D
61151	Technical & trade schools	31	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	120	29 077	10 077	2 227	898	19.6	4.3
61161	Fine arts schools	37	6 452	1 952	476	190	26.3	4.3
611610	Fine arts schools	37	6 452	1 952	476	190	26.3	4.3
6116101	Dance schools (including children's & professionals')	30	5 925	1 853	451	180	20.6	4.7
61162	Sports & recreation instruction	38	4 056	1 056	231	262	35.4	21.2
611620	Sports & recreation instruction	38	4 056	1 056	231	262	35.4	21.2
61169	All other schools & instruction	42	D	D	D	e	D	D
611691	Exam preparation & tutoring	10	D	D	D	c	D	D
611692	Automobile driving schools	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	24	D	D	D	c	D	D
6117	Educational support services	16	D	D	D	b	D	D
61171	Educational support services	16	D	D	D	b	D	D
611710	Educational support services	16	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MILWAUKEE—RACINE, WI CMSA—Con.								
Racine, WI PMSA								
61	Educational services	15	2 133	694	153	73	54.7	17.4
611	Educational services	15	2 133	694	153	73	54.7	17.4
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	9	1 427	526	125	61	45.5	12.9
MINNEAPOLIS—ST. PAUL, MN—WI MSA								
61	Educational services	538	256 539	85 852	19 020	4 056	25.2	11.9
611	Educational services	538	256 539	85 852	19 020	4 056	25.2	11.9
6114	Business schools, & computer & management training	153	113 524	42 294	9 332	1 261	25.7	8.8
61141	Business & secretarial schools	9	21 210	8 923	2 088	430	7.5	—
611410	Business & secretarial schools	9	21 210	8 923	2 088	430	7.5	—
61142	Computer training	56	53 245	19 315	4 367	441	20.4	14.8
611420	Computer training	56	53 245	19 315	4 367	441	20.4	14.8
61143	Professional & management development training	88	39 069	14 056	2 877	390	42.8	5.5
611430	Professional & management development training	88	39 069	14 056	2 877	390	42.8	5.5
6115	Technical & trade schools	54	53 750	16 674	3 738	875	14.5	14.9
61151	Technical & trade schools	54	53 750	16 674	3 738	875	14.5	14.9
611511	Cosmetology & barber schools	13	D	D	D	b	D	D
611512	Flight training	13	D	D	D	c	D	D
611519	Other trade & technical schools	24	38 622	11 618	2 484	582	11.1	8.7
6116	Other schools & instruction	276	70 930	21 434	4 670	1 739	31.0	14.8
61161	Fine arts schools	89	24 111	5 746	1 412	502	30.3	5.0
611610	Fine arts schools	89	24 111	5 746	1 412	502	30.3	5.0
6116101	Dance schools (including children's & professionals')	70	D	D	D	e	D	D
6116102	Art, drama, & music schools	19	D	D	D	c	D	D
61162	Sports & recreation instruction	87	18 557	5 711	1 138	569	26.0	37.1
611620	Sports & recreation instruction	87	18 557	5 711	1 138	569	26.0	37.1
61163	Language schools	9	3 397	1 144	242	90	15.0	1.5
611630	Language schools	9	3 397	1 144	242	90	15.0	1.5
61169	All other schools & instruction	91	24 865	8 833	1 878	578	37.6	9.3
611691	Exam preparation & tutoring	17	5 164	1 673	371	166	36.4	4.0
611692	Automobile driving schools	30	3 704	1 171	233	155	62.1	25.1
611699	All other miscellaneous schools & instruction	44	15 997	5 989	1 274	257	32.3	7.3
6117	Educational support services	55	18 335	5 450	1 280	181	31.4	11.0
61171	Educational support services	55	18 335	5 450	1 280	181	31.4	11.0
611710	Educational support services	55	18 335	5 450	1 280	181	31.4	11.0
SHEBOYGAN, WI MSA								
61	Educational services	7	903	173	31	18	26.8	—
611	Educational services	7	903	173	31	18	26.8	—
6116	Other schools & instruction	6	D	D	D	a	D	D
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
WAUSAU, WI MSA								
61	Educational services	11	1 170	391	80	72	47.2	15.1
611	Educational services	11	1 170	391	80	72	47.2	15.1
6116	Other schools & instruction	8	D	D	D	b	D	D
AREA OUTSIDE WISCONSIN METROPOLITAN AREAS								
61	Educational services	85	D	D	D	f	D	D
611	Educational services	85	D	D	D	f	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	63	D	D	D	f	D	D
61161	Fine arts schools	18	1 212	223	52	50	48.8	27.4
611610	Fine arts schools	18	1 212	223	52	50	48.8	27.4
6116101	Dance schools (including children's & professionals')	16	D	D	D	b	D	D
61162	Sports & recreation instruction	27	11 699	3 239	1 064	325	22.7	41.3
611620	Sports & recreation instruction	27	11 699	3 239	1 064	325	22.7	41.3
61169	All other schools & instruction	18	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	5	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
APPLETON-OSHKOSH-NEENAH, WI MSA									
61	Educational services	5	276	262	107	23	5	23.2	76.8
611	Educational services	5	276	262	107	23	5	23.2	76.8
CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA									
61	Educational services	221	155 660	149 655	52 975	12 873	3 039	11.2	17.9
611	Educational services	221	155 660	149 655	52 975	12 873	3 039	11.2	17.9
6114	Business schools, & computer & management training ..	11	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	54	D	D	D	D	f	D	D
61151	Technical & trade schools	54	D	D	D	D	f	D	D
611513	Apprenticeship training	35	D	D	D	D	e	D	D
611519	Other trade & technical schools	17	D	D	D	D	f	D	D
6116	Other schools & instruction	120	D	D	D	D	g	D	D
61161	Fine arts schools	49	21 465	20 509	8 412	2 010	722	22.5	20.7
611610	Fine arts schools	49	21 465	20 509	8 412	2 010	722	22.5	20.7
6116101	Dance schools (including children's & professionals')	10	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	39	D	D	D	D	f	D	D
61162	Sports & recreation instruction	16	5 111	4 836	1 412	295	180	22.3	23.0
611620	Sports & recreation instruction	16	5 111	4 836	1 412	295	180	22.3	23.0
61163	Language schools	2	D	D	D	D	b	D	D
611630	Language schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	53	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	44	D	D	D	D	f	D	D
6117	Educational support services	36	D	D	D	D	e	D	D
61171	Educational support services	36	D	D	D	D	e	D	D
611710	Educational support services	36	D	D	D	D	e	D	D
Chicago, IL PMSA									
61	Educational services	208	149 834	144 517	50 600	12 285	2 904	10.5	18.2
611	Educational services	208	149 834	144 517	50 600	12 285	2 904	10.5	18.2
6114	Business schools, & computer & management training ..	11	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	44	52 497	49 475	18 494	4 542	897	4.9	22.9
61151	Technical & trade schools	44	52 497	49 475	18 494	4 542	897	4.9	22.9
611513	Apprenticeship training	25	D	D	D	D	e	D	D
611519	Other trade & technical schools	17	D	D	D	D	f	D	D
6116	Other schools & instruction	117	54 880	52 141	22 277	5 265	1 619	14.6	13.2
61161	Fine arts schools	48	D	D	D	D	f	D	D
611610	Fine arts schools	48	D	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals')	10	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	38	D	D	D	D	f	D	D
61162	Sports & recreation instruction	15	D	D	D	D	c	D	D
611620	Sports & recreation instruction	15	D	D	D	D	c	D	D
61163	Language schools	2	D	D	D	D	b	D	D
611630	Language schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	52	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	43	D	D	D	D	f	D	D
6117	Educational support services	36	D	D	D	D	e	D	D
61171	Educational support services	36	D	D	D	D	e	D	D
611710	Educational support services	36	D	D	D	D	e	D	D
Gary, IN PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	D	b	D	D
611513	Apprenticeship training	9	D	D	D	D	b	D	D
Kankakee, IL PMSA									
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.									
Kenosha, WI PMSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
DULUTH–SUPERIOR, MN–WI MSA									
61	Educational services	10	3 620	3 068	1 705	365	67	3.7	8.5
611	Educational services	10	3 620	3 068	1 705	365	67	3.7	8.5
6116	Other schools & instruction	6	3 364	2 839	1 578	334	58	–	6.6
61169	All other schools & instruction	3	D	D	D	D	b	D	D
EAU CLAIRE, WI MSA									
61	Educational services	1	D	D	D	D	c	D	D
611	Educational services	1	D	D	D	D	c	D	D
6114	Business schools, & computer & management training ..	1	D	D	D	D	c	D	D
61143	Professional & management development training	1	D	D	D	D	c	D	D
611430	Professional & management development training ..	1	D	D	D	D	c	D	D
GREEN BAY, WI MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
JANESVILLE–BELOIT, WI MSA									
61	Educational services	2	D	D	D	D	a	D	D
LA CROSSE, WI–MN MSA									
61	Educational services	1	D	D	D	D	a	D	D
MADISON, WI MSA									
61	Educational services	23	10 414	10 113	3 668	838	185	34.3	8.6
611	Educational services	23	10 414	10 113	3 668	838	185	34.3	8.6
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	D	b	D	D
61161	Fine arts schools	4	D	D	D	D	a	D	D
611610	Fine arts schools	4	D	D	D	D	a	D	D
61169	All other schools & instruction	8	D	D	D	D	b	D	D
6117	Educational support services	6	D	D	D	D	b	D	D
61171	Educational support services	6	D	D	D	D	b	D	D
611710	Educational support services	6	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MILWAUKEE—RACINE, WI CMSA									
61	Educational services	70	18 714	18 192	7 829	1 949	633	16.4	20.3
611	Educational services	70	18 714	18 192	7 829	1 949	633	16.4	20.3
6115	Technical & trade schools	13	5 944	5 789	2 313	561	158	17.3	4.7
61151	Technical & trade schools	13	5 944	5 789	2 313	561	158	17.3	4.7
611513	Apprenticeship training	6	D	D	D	D	b	D	D
6116	Other schools & instruction	46	D	D	D	D	e	D	D
61161	Fine arts schools	7	1 062	1 085	746	184	48	18.5	2.4
611610	Fine arts schools	7	1 062	1 085	746	184	48	18.5	2.4
61162	Sports & recreation instruction	12	D	D	D	D	b	D	D
611620	Sports & recreation instruction	12	D	D	D	D	b	D	D
61169	All other schools & instruction	25	6 593	6 184	2 633	643	243	12.2	29.5
611699	All other miscellaneous schools & instruction	19	5 397	4 988	2 012	488	203	10.8	29.8
6117	Educational support services	9	3 015	3 044	1 530	396	87	8.9	23.9
61171	Educational support services	9	3 015	3 044	1 530	396	87	8.9	23.9
611710	Educational support services	9	3 015	3 044	1 530	396	87	8.9	23.9
Milwaukee—Waukesha, WI PMSA									
61	Educational services	67	18 289	17 810	7 780	1 940	627	16.0	19.2
611	Educational services	67	18 289	17 810	7 780	1 940	627	16.0	19.2
6115	Technical & trade schools	12	D	D	D	D	c	D	D
61151	Technical & trade schools	12	D	D	D	D	c	D	D
6116	Other schools & instruction	44	D	D	D	D	e	D	D
61161	Fine arts schools	7	1 062	1 085	746	184	48	18.5	2.4
611610	Fine arts schools	7	1 062	1 085	746	184	48	18.5	2.4
61162	Sports & recreation instruction	11	D	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	D	b	D	D
61169	All other schools & instruction	24	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	18	D	D	D	D	c	D	D
6117	Educational support services	9	3 015	3 044	1 530	396	87	8.9	23.9
61171	Educational support services	9	3 015	3 044	1 530	396	87	8.9	23.9
611710	Educational support services	9	3 015	3 044	1 530	396	87	8.9	23.9
Racine, WI PMSA									
61	Educational services	3	425	382	49	9	6	35.5	64.5
611	Educational services	3	425	382	49	9	6	35.5	64.5
MINNEAPOLIS—ST. PAUL, MN—WI MSA									
61	Educational services	116	74 828	72 563	16 494	3 713	785	18.8	12.1
611	Educational services	116	74 828	72 563	16 494	3 713	785	18.8	12.1
6114	Business schools, & computer & management training ..	9	D	D	D	D	c	D	D
61143	Professional & management development training	8	D	D	D	D	b	D	D
611430	Professional & management development training ..	8	D	D	D	D	b	D	D
6115	Technical & trade schools	17	32 455	31 382	4 483	1 042	181	9.9	13.0
61151	Technical & trade schools	17	32 455	31 382	4 483	1 042	181	9.9	13.0
611513	Apprenticeship training	7	D	D	D	D	b	D	D
611519	Other trade & technical schools	9	D	D	D	D	c	D	D
6116	Other schools & instruction	76	22 109	20 900	7 603	1 632	458	29.4	12.2
61161	Fine arts schools	18	4 524	4 459	1 334	317	121	44.4	4.3
611610	Fine arts schools	18	4 524	4 459	1 334	317	121	44.4	4.3
6116101	Dance schools (including children's & professionals)	7	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	11	D	D	D	D	b	D	D
61162	Sports & recreation instruction	18	2 327	2 304	820	166	54	47.5	40.4
611620	Sports & recreation instruction	18	2 327	2 304	820	166	54	47.5	40.4
61169	All other schools & instruction	37	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	30	D	D	D	D	c	D	D
6117	Educational support services	14	D	D	D	D	b	D	D
61171	Educational support services	14	D	D	D	D	b	D	D
611710	Educational support services	14	D	D	D	D	b	D	D
SHEBOYGAN, WI MSA									
61	Educational services	3	D	D	D	D	a	D	D
611	Educational services	3	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WAUSAU, WI MSA									
61	Educational services	5	D	D	D	D	b	D	D
611	Educational services	5	D	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
AREA OUTSIDE WISCONSIN METROPOLITAN AREAS									
61	Educational services	29	D	D	D	D	c	D	D
611	Educational services	29	D	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	21	3 436	3 040	830	144	56	72.9	24.2
61161	Fine arts schools	7	1 489	1 244	237	34	17	90.8	4.8
611610	Fine arts schools	7	1 489	1 244	237	34	17	90.8	4.8
6116102	Art, drama, & music schools	5	D	D	D	D	a	D	D
61169	All other schools & instruction	4	1 080	1 071	355	70	17	50.4	49.6

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ASHLAND COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
BARRON COUNTY, WI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BAYFIELD COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
BROWN COUNTY, WI								
61	Educational services	24	4 820	1 266	324	105	60.4	3.6
611	Educational services	24	4 820	1 266	324	105	60.4	3.6
6115	Technical & trade schools	4	1 123	285	66	19	9.3	5.4
61151	Technical & trade schools	4	1 123	285	66	19	9.3	5.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	14	1 509	426	105	60	62.3	7.5
CHIPPEWA COUNTY, WI								
61	Educational services	2	D	D	D	a	D	D
CLARK COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
COLUMBIA COUNTY, WI								
61	Educational services	5	586	142	79	18	28.0	72.0
611	Educational services	5	586	142	79	18	28.0	72.0

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DANE COUNTY, WI								
61	Educational services	82	29 453	11 024	2 218	660	15.1	2.6
611	Educational services	82	29 453	11 024	2 218	660	15.1	2.6
6114	Business schools, & computer & management training	10	8 687	3 348	689	119	10.9	—
61142	Computer training	7	7 859	3 067	618	109	1.5	—
611420	Computer training	7	7 859	3 067	618	109	1.5	—
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
611519	Other trade & technical schools	7	4 462	1 377	308	75	16.9	.2
6116	Other schools & instruction	55	8 598	3 268	667	366	26.3	8.4
61161	Fine arts schools	22	1 783	464	118	124	42.5	9.3
611610	Fine arts schools	22	1 783	464	118	124	42.5	9.3
6116101	Dance schools (including children's & professionals)	15	1 318	299	82	85	31.9	5.7
61162	Sports & recreation instruction	15	2 089	645	88	103	23.6	11.5
611620	Sports & recreation instruction	15	2 089	645	88	103	23.6	11.5
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	b	D	D
6117	Educational support services	8	D	D	D	b	D	D
61171	Educational support services	8	D	D	D	b	D	D
611710	Educational support services	8	D	D	D	b	D	D
DODGE COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
DOOR COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
DOUGLAS COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
EAU CLAIRE COUNTY, WI								
61	Educational services	16	D	D	D	c	D	D
611	Educational services	16	D	D	D	c	D	D
6114	Business schools, & computer & management training	8	17 631	3 310	750	124	56.7	—
61143	Professional & management development training	7	D	D	D	c	D	D
611430	Professional & management development training	7	D	D	D	c	D	D
FOND DU LAC COUNTY, WI								
61	Educational services	9	971	257	58	29	84.6	—
611	Educational services	9	971	257	58	29	84.6	—
FOREST COUNTY, WI								
61	Educational services	1	D	D	D	c	D	D
611	Educational services	1	D	D	D	c	D	D
6116	Other schools & instruction	1	D	D	D	c	D	D
61162	Sports & recreation instruction	1	D	D	D	c	D	D
611620	Sports & recreation instruction	1	D	D	D	c	D	D
GRANT COUNTY, WI								
61	Educational services	3	172	26	6	9	D	23.3
GREEN COUNTY, WI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GREEN LAKE COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
IOWA COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
JEFFERSON COUNTY, WI								
61	Educational services	3	325	98	24	15	D	—
611	Educational services	3	325	98	24	15	D	—
KENOSHA COUNTY, WI								
61	Educational services	6	456	200	52	21	36.0	12.1
611	Educational services	6	456	200	52	21	36.0	12.1
LA CROSSE COUNTY, WI								
61	Educational services	10	2 593	669	143	46	11.1	—
611	Educational services	10	2 593	669	143	46	11.1	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LINCOLN COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
MANITOWOC COUNTY, WI								
61	Educational services	5	861	271	64	21	17.8	—
611	Educational services	5	861	271	64	21	17.8	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MARATHON COUNTY, WI								
61	Educational services	11	1 170	391	80	72	47.2	15.1
611	Educational services	11	1 170	391	80	72	47.2	15.1
6116	Other schools & instruction	8	D	D	D	b	D	D
MARINETTE COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MILWAUKEE COUNTY, WI								
61	Educational services	101	23 517	8 051	1 746	612	23.7	15.2
611	Educational services	101	23 517	8 051	1 746	612	23.7	15.2
6114	Business schools, & computer & management training	12	6 603	2 533	490	51	24.1	7.8
61142	Computer training	5	4 879	2 128	350	32	17.8	3.3
611420	Computer training	5	4 879	2 128	350	32	17.8	3.3
6115	Technical & trade schools	17	4 869	1 523	361	82	8.2	29.3
61151	Technical & trade schools	17	4 869	1 523	361	82	8.2	29.3
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	62	9 747	3 229	778	452	22.8	7.6
61161	Fine arts schools	14	D	D	D	b	D	D
611610	Fine arts schools	14	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	17	1 695	428	109	165	17.7	27.3
611620	Sports & recreation instruction	17	1 695	428	109	165	17.7	27.3
61169	All other schools & instruction	28	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	D	D	D	c	D	D
611692	Automobile driving schools	7	D	D	D	b	D	D
MONROE COUNTY, WI								
61	Educational services	2	D	D	D	b	D	D
ONEIDA COUNTY, WI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OUTAGAMIE COUNTY, WI								
61	Educational services	19	4 721	1 598	300	99	47.6	35.5
611	Educational services	19	4 721	1 598	300	99	47.6	35.5
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
OZAUKEE COUNTY, WI								
61	Educational services	17	3 028	967	188	70	18.9	7.9
611	Educational services	17	3 028	967	188	70	18.9	7.9
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	4	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	4	D	D	D	b	D	D
PIERCE COUNTY, WI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
POLK COUNTY, WI								
61	Educational services	3	67	20	1	1	100.0	-
PORTAGE COUNTY, WI								
61	Educational services	4	279	74	19	10	75.3	-
611	Educational services	4	279	74	19	10	75.3	-
RACINE COUNTY, WI								
61	Educational services	15	2 133	694	153	73	54.7	17.4
611	Educational services	15	2 133	694	153	73	54.7	17.4
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	9	1 427	526	125	61	45.5	12.9
ROCK COUNTY, WI								
61	Educational services	11	2 078	534	92	34	59.6	-
611	Educational services	11	2 078	534	92	34	59.6	-
6115	Technical & trade schools	5	775	189	25	14	67.4	-
61151	Technical & trade schools	5	775	189	25	14	67.4	-
6116	Other schools & instruction	5	D	D	D	a	D	D
ST. CROIX COUNTY, WI								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SAUK COUNTY, WI								
61	Educational services	7	415	96	25	17	71.3	-
611	Educational services	7	415	96	25	17	71.3	-
SHAWANO COUNTY, WI								
61	Educational services	2	D	D	D	a	D	D
SHEBOYGAN COUNTY, WI								
61	Educational services	7	903	173	31	18	26.8	-
611	Educational services	7	903	173	31	18	26.8	-
6116	Other schools & instruction	6	D	D	D	a	D	D
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
TREMPEALEAU COUNTY, WI								
61	Educational services	4	82	19	6	7	93.9	6.1

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VILAS COUNTY, WI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WALWORTH COUNTY, WI								
61	Educational services	8	4 208	828	190	80	27.9	—
611	Educational services	8	4 208	828	190	80	27.9	—
6116	Other schools & instruction	6	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
WASHBURN COUNTY, WI								
61	Educational services	2	D	D	D	a	D	D
WASHINGTON COUNTY, WI								
61	Educational services	7	818	195	30	27	46.0	5.9
611	Educational services	7	818	195	30	27	46.0	5.9
6116	Other schools & instruction	5	D	D	D	b	D	D
WAUKESHA COUNTY, WI								
61	Educational services	76	27 076	10 140	2 271	536	19.2	1.4
611	Educational services	76	27 076	10 140	2 271	536	19.2	1.4
6114	Business schools, & computer & management training	17	7 060	2 713	735	118	11.5	—
61142	Computer training	8	D	D	D	b	D	D
611420	Computer training	8	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	a	D	D
61151	Technical & trade schools	9	D	D	D	a	D	D
6116	Other schools & instruction	45	16 675	6 019	1 263	369	18.3	2.2
61161	Fine arts schools	15	2 536	929	221	86	24.4	.6
611610	Fine arts schools	15	2 536	929	221	86	24.4	.6
6116101	Dance schools (including children's & professionals')	13	D	D	D	b	D	D
61162	Sports & recreation instruction	17	1 948	553	114	81	51.4	15.9
611620	Sports & recreation instruction	17	1 948	553	114	81	51.4	15.9
61169	All other schools & instruction	13	12 191	4 537	928	202	11.7	.4
611699	All other miscellaneous schools & instruction	8	D	D	D	c	D	D
WAUPACA COUNTY, WI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WAUSHARA COUNTY, WI								
61	Educational services	2	D	D	D	a	D	D
WINNEBAGO COUNTY, WI								
61	Educational services	13	1 442	337	77	50	52.2	7.1
611	Educational services	13	1 442	337	77	50	52.2	7.1
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
WOOD COUNTY, WI								
61	Educational services	4	D	D	D	c	D	D
611	Educational services	4	D	D	D	c	D	D
6116	Other schools & instruction	4	D	D	D	c	D	D
61169	All other schools & instruction	1	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALLOUEZ, WI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
ALTOONA, WI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
AMERY, WI								
61	Educational services	2	D	D	D	a	D	D
APPLETON, WI *								
61	Educational services	15	2 940	1 083	190	75	56.5	16.3
611	Educational services	15	2 940	1 083	190	75	56.5	16.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
APPLETON, WI (OUTAGAMIE COUNTY PART) *								
61	Educational services	15	2 940	1 083	190	75	56.5	16.3
611	Educational services	15	2 940	1 083	190	75	56.5	16.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
ASHWAUBENON, WI								
61	Educational services	4	627	212	44	18	36.5	-
611	Educational services	4	627	212	44	18	36.5	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
BARABOO, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BAYSIDE, WI *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BAYSIDE, WI (MILWAUKEE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BEAVER DAM, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BELOIT, WI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BROOKFIELD, WI								
61	Educational services	26	20 506	8 077	1 830	349	9.6	.1
611	Educational services	26	20 506	8 077	1 830	349	9.6	.1
6114	Business schools, & computer & management training	9	D	D	D	c	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6116	Other schools & instruction	15	12 624	4 856	994	221	10.3	.1
61161	Fine arts schools	4	817	352	85	29	31.8	1.7
611610	Fine arts schools	4	817	352	85	29	31.8	1.7
6116101	Dance schools (including children's & professionals)	4	817	352	85	29	31.8	1.7
61169	All other schools & instruction	7	11 240	4 381	885	185	4.7	-
611699	All other miscellaneous schools & instruction	4	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROWN DEER, WI								
61	Educational services	3	556	82	14	11	D	36.5
611	Educational services	3	556	82	14	11	D	36.5
BURLINGTON, WI *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BURLINGTON, WI (RACINE COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CEDARBURG, WI								
61	Educational services	1	D	D	D	a	D	D
CHIPPEWA FALLS, WI								
61	Educational services	2	D	D	D	a	D	D
CUDAHY, WI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DELAFIELD, WI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DELAVAN, WI								
61	Educational services	2	D	D	D	a	D	D
DE PERE, WI								
61	Educational services	1	D	D	D	a	D	D
EAU CLAIRE, WI *								
61	Educational services	13	18 101	3 437	781	146	57.2	—
611	Educational services	13	18 101	3 437	781	146	57.2	—
6114	Business schools, & computer & management training	8	17 631	3 310	750	124	56.7	—
61143	Professional & management development training	7	D	D	D	c	D	D
611430	Professional & management development training	7	D	D	D	c	D	D
EAU CLAIRE, WI (EAU CLAIRE COUNTY PART) *								
61	Educational services	13	18 101	3 437	781	146	57.2	—
611	Educational services	13	18 101	3 437	781	146	57.2	—
6114	Business schools, & computer & management training	8	17 631	3 310	750	124	56.7	—
61143	Professional & management development training	7	D	D	D	c	D	D
611430	Professional & management development training	7	D	D	D	c	D	D
ELM GROVE, WI								
61	Educational services	4	445	242	80	17	68.5	—
611	Educational services	4	445	242	80	17	68.5	—
FITCHBURG, WI								
61	Educational services	1	D	D	D	a	D	D
FOND DU LAC, WI								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
FOX POINT, WI								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
FRANKLIN, WI								
61	Educational services	5	600	223	67	27	14.8	55.2
611	Educational services	5	600	223	67	27	14.8	55.2
GERMANTOWN, WI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GLENDALE, WI								
61	Educational services	5	631	267	64	65	14.7	—
611	Educational services	5	631	267	64	65	14.7	—
GRAFTON, WI								
61	Educational services	2	D	D	D	a	D	D
GRAND CHUTE TOWN, WI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GREEN BAY, WI								
61	Educational services	13	3 362	727	202	71	61.3	3.4
611	Educational services	13	3 362	727	202	71	61.3	3.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
GREENDALE, WI								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
GREENFIELD, WI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
HALES CORNERS, WI								
61	Educational services	4	977	397	60	13	100.0	—
611	Educational services	4	977	397	60	13	100.0	—
HARTFORD, WI *								
61	Educational services	1	D	D	D	a	D	D
HARTFORD, WI (WASHINGTON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
HARTLAND, WI								
61	Educational services	3	D	D	D	a	D	D
HUDSON, WI								
61	Educational services	1	D	D	D	a	D	D
JANESVILLE, WI								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
KENOSHA, WI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LA CROSSE, WI								
61	Educational services	6	2 395	606	134	38	5.9	—
611	Educational services	6	2 395	606	134	38	5.9	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LAKE GENEVA, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LAKE MILLS, WI								
61	Educational services	1	D	D	D	a	D	D
LODI, WI								
61	Educational services	1	D	D	D	a	D	D
MADISON, WI								
61	Educational services	42	19 588	7 473	1 453	434	9.3	2.0
611	Educational services	42	19 588	7 473	1 453	434	9.3	2.0
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	30	6 333	2 284	442	260	16.7	6.2
61161	Fine arts schools	13	1 321	361	90	90	33.6	9.6
611610	Fine arts schools	13	1 321	361	90	90	33.6	9.6
6116101	Dance schools (including children's & professionals)	9	1 045	245	64	59	28.4	3.4
61162	Sports & recreation instruction	9	1 774	567	64	81	10.7	13.0
611620	Sports & recreation instruction	9	1 774	567	64	81	10.7	13.0
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D
MANITOWOC, WI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MARSHFIELD, WI *								
61	Educational services	1	D	D	D	a	D	D
MARSHFIELD, WI (WOOD COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
MENASHA, WI *								
61	Educational services	2	D	D	D	a	D	D
MENASHA, WI (WINNEBAGO COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
MENASHA TOWN, WI								
61	Educational services	2	D	D	D	a	D	D
MENOMONEE FALLS, WI								
61	Educational services	4	499	193	41	18	14.6	—
611	Educational services	4	499	193	41	18	14.6	—

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							From administrative records ¹	Estimated ²
MEQUON, WI								
61	Educational services	9	2 655	870	177	46	17.9	3.5
611	Educational services	9	2 655	870	177	46	17.9	3.5
6116	Other schools & instruction	4	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	b	D	D
MERRILL, WI								
61	Educational services	1	D	D	D	a	D	D
MIDDLETON, WI								
61	Educational services	5	1 621	727	184	40	10.2	—
611	Educational services	5	1 621	727	184	40	10.2	—
MILWAUKEE, WI *								
61	Educational services	48	12 663	4 538	948	314	10.7	23.8
611	Educational services	48	12 663	4 538	948	314	10.7	23.8
6115	Technical & trade schools	13	4 668	1 499	359	80	4.5	30.4
61151	Technical & trade schools	13	4 668	1 499	359	80	4.5	30.4
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	28	3 860	1 232	304	211	22.2	5.4
61169	All other schools & instruction	13	D	D	D	b	D	D
MILWAUKEE, WI (MILWAUKEE COUNTY PART) *								
61	Educational services	48	12 663	4 538	948	314	10.7	23.8
611	Educational services	48	12 663	4 538	948	314	10.7	23.8
6115	Technical & trade schools	13	4 668	1 499	359	80	4.5	30.4
61151	Technical & trade schools	13	4 668	1 499	359	80	4.5	30.4
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	28	3 860	1 232	304	211	22.2	5.4
61169	All other schools & instruction	13	D	D	D	b	D	D
MONONA, WI								
61	Educational services	5	1 000	289	67	31	57.8	—
611	Educational services	5	1 000	289	67	31	57.8	—
MONROE, WI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
MOUNT HOREB, WI								
61	Educational services	1	D	D	D	a	D	D
MUKWONAGO, WI *								
61	Educational services	1	D	D	D	a	D	D
MUKWONAGO, WI (WAUKESHA COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
MUSKEGO, WI								
61	Educational services	4	337	176	8	2	45.1	—
611	Educational services	4	337	176	8	2	45.1	—
NEENAH, WI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
NEKOOSA, WI								
61	Educational services	1	D	D	D	c	D	D
611	Educational services	1	D	D	D	c	D	D
6116	Other schools & instruction	1	D	D	D	c	D	D
61169	All other schools & instruction	1	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	c	D	D
NEW BERLIN, WI								
61	Educational services	5	465	231	56	32	20.2	66.9
611	Educational services	5	465	231	56	32	20.2	66.9
NEW LONDON, WI *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NEW LONDON, WI (OUTAGAMIE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NEW LONDON, WI (WAUPACA COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
NEW RICHMOND, WI								
61	Educational services	1	D	D	D	a	D	D
OAK CREEK, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
OCONOMOWOC, WI								
61	Educational services	2	D	D	D	a	D	D
ONALASKA, WI								
61	Educational services	3	D	D	D	a	D	D
OSHKOSH, WI								
61	Educational services	6	697	143	35	15	1.1	14.6
611	Educational services	6	697	143	35	15	1.1	14.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PEWAUKEE TOWN, WI								
61	Educational services	1	D	D	D	a	D	D
PEWAUKEE, WI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PLATTEVILLE, WI								
61	Educational services	2	D	D	D	a	D	D
PLYMOUTH, WI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PORTAGE, WI								
61	Educational services	1	D	D	D	a	D	D
RACINE, WI								
61	Educational services	6	816	309	73	47	62.4	10.8
611	Educational services	6	816	309	73	47	62.4	10.8
6116	Other schools & instruction	4	D	D	D	b	D	D
REEDSBURG, WI								
61	Educational services	2	D	D	D	a	D	D
RICE LAKE, WI								
61	Educational services	1	D	D	D	a	D	D
RICHFIELD TOWN, WI								
61	Educational services	1	D	D	D	a	D	D
RIPON, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
RIVER FALLS, WI *								
61	Educational services	1	D	D	D	a	D	D
RIVER FALLS, WI (ST. CROIX COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
ROTHSCHILD, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
ST. FRANCIS, WI								
61	Educational services	1	D	D	D	a	D	D
SAUK CITY, WI								
61	Educational services	1	D	D	D	a	D	D
SAUKVILLE, WI								
61	Educational services	1	D	D	D	a	D	D
SHAWANO, WI								
61	Educational services	2	D	D	D	a	D	D
SHEBOYGAN, WI								
61	Educational services	2	D	D	D	a	D	D
SHOREWOOD, WI								
61	Educational services	2	D	D	D	a	D	D
STEVENS POINT, WI								
61	Educational services	2	D	D	D	a	D	D
STOUGHTON, WI								
61	Educational services	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SUN PRAIRIE, WI								
61	Educational services	7	3 812	1 322	291	45	9.7	.1
611	Educational services	7	3 812	1 322	291	45	9.7	.1
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
SUPERIOR, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
THIENSVILLE, WI								
61	Educational services	1	D	D	D	a	D	D
TWO RIVERS, WI								
61	Educational services	1	D	D	D	a	D	D
VERONA, WI								
61	Educational services	1	D	D	D	a	D	D
WALES, WI								
61	Educational services	1	D	D	D	a	D	D
WATERFORD, WI								
61	Educational services	1	D	D	D	a	D	D
WATERTOWN, WI *								
61	Educational services	2	D	D	D	a	D	D
WATERTOWN, WI (JEFFERSON COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
WAUKESHA, WI								
61	Educational services	13	2 320	641	130	39	49.9	2.0
611	Educational services	13	2 320	641	130	39	49.9	2.0
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61161	Fine arts schools	3	994	341	76	27	—	—
611610	Fine arts schools	3	994	341	76	27	—	—
6116101	Dance schools (including children's & professionals')	3	994	341	76	27	—	—
WAUNAKEE, WI								
61	Educational services	2	D	D	D	a	D	D
WAUSAU, WI								
61	Educational services	6	544	169	42	41	24.3	32.5
611	Educational services	6	544	169	42	41	24.3	32.5
WAUWATOSA, WI								
61	Educational services	11	4 445	1 231	292	61	37.9	—
611	Educational services	11	4 445	1 231	292	61	37.9	—
6114	Business schools, & computer & management training	5	3 210	912	216	33	40.4	—
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
WEST ALLIS, WI								
61	Educational services	9	1 856	713	154	52	32.8	—
611	Educational services	9	1 856	713	154	52	32.8	—
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
611692	Automobile driving schools	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
WEST BEND, WI								
61	Educational services	2	D	D	D	a	D	D
WHITEFISH BAY, WI								
61	Educational services	2	D	D	D	a	D	D
WHITEWATER, WI *								
61	Educational services	2	D	D	D	a	D	D
WHITEWATER, WI (WALWORTH COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
WISCONSIN RAPIDS, WI								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ASHLAND COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BARRON COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BAYFIELD COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BROWN COUNTY, WI								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF CLARK COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF COLUMBIA COUNTY, WI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF DANE COUNTY, WI								
61	Educational services	15	2 861	1 000	199	85	33.3	12.6
611	Educational services	15	2 861	1 000	199	85	33.3	12.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF DOOR COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF EAU CLAIRE COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF FOREST COUNTY, WI								
61	Educational services	1	D	D	D	c	D	D
611	Educational services	1	D	D	D	c	D	D
6116	Other schools & instruction	1	D	D	D	c	D	D
61162	Sports & recreation instruction	1	D	D	D	c	D	D
611620	Sports & recreation instruction	1	D	D	D	c	D	D
BALANCE OF GRANT COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GREEN LAKE COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF IOWA COUNTY, WI							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF KENOSHA COUNTY, WI							
61	Educational services	2	D	D	D	a	D	D
	BALANCE OF LA CROSSE COUNTY, WI							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF MARATHON COUNTY, WI							
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
	BALANCE OF MARINETTE COUNTY, WI							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	BALANCE OF MILWAUKEE COUNTY, WI							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF MONROE COUNTY, WI							
61	Educational services	2	D	D	D	b	D	D
	BALANCE OF ONEIDA COUNTY, WI							
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
	BALANCE OF OUTAGAMIE COUNTY, WI							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF OZAUKEE COUNTY, WI							
61	Educational services	3	D	D	D	a	D	D
	BALANCE OF PIERCE COUNTY, WI							
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
	BALANCE OF POLK COUNTY, WI							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF PORTAGE COUNTY, WI							
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
	BALANCE OF RACINE COUNTY, WI							
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
	BALANCE OF ROCK COUNTY, WI							
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF ST. CROIX COUNTY, WI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF SAUK COUNTY, WI								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF SHEBOYGAN COUNTY, WI								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF TREMPLEAU COUNTY, WI								
61	Educational services	4	82	19	6	7	93.9	6.1
BALANCE OF VILAS COUNTY, WI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF WALWORTH COUNTY, WI								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
BALANCE OF WASHBURN COUNTY, WI								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WAUKESHA COUNTY, WI								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF WAUPACA COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF WAUSHARA COUNTY, WI								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF WINNEBAGO COUNTY, WI								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

WISCONSIN

Appleton is in Calumet, Outagamie, and Winnebago Counties.

Bayside is in Milwaukee and Ozaukee Counties.

Berlin is in Green Lake and Waushara Counties.

Burlington is in Racine and Walworth Counties.

Columbus is in Columbia and Dodge Counties.

Eau Claire is in Chippewa and Eau Claire Counties.

Hartford is in Dodge and Washington Counties.

Kewaskum is in Fond du Lac and Washington Counties.

Kiel is in Calumet and Manitowoc Counties.

Marshfield is in Marathon and Wood Counties.

Menasha is in Calumet and Winnebago Counties.

Milwaukee is in Milwaukee, Washington, and Waukesha Counties.

Mukwonago is in Walworth and Waukesha Counties.

New London is in Outagamie and Waupaca Counties.

River Falls is in Pierce and St. Croix Counties.

Watertown is in Dodge and Jefferson Counties.

Waupun is in Dodge and Fond du Lac Counties.

Whitewater is in Jefferson and Walworth Counties.

Appendix E. Metropolitan Areas

WISCONSIN

Appleton—Oshkosh—Neenah, WI MSA

Calumet County, WI
Outagamie County, WI
Winnebago County, WI

Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA
Cook County, IL
DeKalb County, IL
DuPage County, IL
Grundy County, IL
Kane County, IL
Kendall County, IL
Lake County, IL
McHenry County, IL
Will County, IL

Gary, IN PMSA
Lake County, IN
Porter County, IN

Kankakee, IL PMSA
Kankakee County, IL

Kenosha, WI PMSA
Kenosha County, WI

Duluth—Superior, MN—WI MSA

St. Louis County, MN
Douglas County, WI

Eau Claire, WI MSA

Chippewa County, WI
Eau Claire County, WI

Green Bay, WI MSA

Brown County, WI

Janesville—Beloit, WI MSA

Rock County, WI

Kenosha, WI PMSA

Kenosha County, WI

La Crosse, WI—MN MSA

Houston County, MN
La Crosse County, WI

Madison, WI MSA

Dane County, WI

Milwaukee—Waukesha, WI PMSA

Milwaukee County, WI
Ozaukee County, WI
Washington County, WI
Waukesha County, WI

Milwaukee—Racine, WI CMSA

Milwaukee—Waukesha, WI PMSA
Milwaukee County, WI
Ozaukee County, WI
Washington County, WI
Waukesha County, WI

Racine, WI PMSA

Racine County, WI

Minneapolis—St. Paul, MN—WI MSA

Anoka County, MN
Carver County, MN
Chisago County, MN
Dakota County, MN
Hennepin County, MN
Isanti County, MN
Ramsey County, MN
Scott County, MN
Sherburne County, MN

Minneapolis—St. Paul, MN—WI MSA—Con.

Washington County, MN

Wright County, MN

Pierce County, WI

St. Croix County, WI

Racine, WI PMSA

Racine County, WI

Sheboygan, WI MSA

Sheboygan County, WI

Wausau, WI MSA

Marathon County, WI

West Virginia

1997

Issued August 1999

EC97S61A-WV

1997 Economic Census

Educational Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

West Virginia 1997

Issued August 1999

EC97S61A-WV

1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEST VIRGINIA								
61	Educational services	100	24 050	9 091	2 060	562	16.6	11.9
611	Educational services	100	24 050	9 091	2 060	562	16.6	11.9
6114	Business schools, & computer & management training	12	5 528	1 851	469	98	6.8	—
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	3	D	D	D	a	D	D
611430	Professional & management development training	3	D	D	D	a	D	D
6115	Technical & trade schools	26	9 598	3 521	832	201	6.8	2.9
61151	Technical & trade schools	26	9 598	3 521	832	201	6.8	2.9
611511	Cosmetology & barber schools	12	3 458	1 273	302	100	4.0	—
611512	Flight training	2	D	D	D	a	D	D
611513	Apprenticeship training	1	D	D	D	a	D	D
611519	Other trade & technical schools	11	5 907	2 179	514	93	8.8	4.2
6116	Other schools & instruction	57	8 258	3 492	719	260	32.6	26.3
61161	Fine arts schools	21	2 231	907	211	92	13.0	44.9
611610	Fine arts schools	21	2 231	907	211	92	13.0	44.9
6116101	Dance schools (including children's & professionals)	19	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
61162	Sports & recreation instruction	18	2 273	1 267	293	71	26.9	51.3
611620	Sports & recreation instruction	18	2 273	1 267	293	71	26.9	51.3
61163	Language schools	3	D	D	D	a	D	D
611630	Language schools	3	D	D	D	a	D	D
61169	All other schools & instruction	15	D	D	D	b	D	D
611691	Exam preparation & tutoring	6	972	270	62	41	99.2	.8
611692	Automobile driving schools	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	5	857	466	46	22	62.5	—
6117	Educational support services	5	666	227	40	3	40.2	59.8
61171	Educational support services	5	666	227	40	3	40.2	59.8
611710	Educational support services	5	666	227	40	3	40.2	59.8

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WEST VIRGINIA									
61	Educational services	50	14 661	13 499	4 052	972	281	19.2	29.8
611	Educational services	50	14 661	13 499	4 052	972	281	19.2	29.8
6114	Business schools, & computer & management training	2	D	D	D	D	a	D	D
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
61143	Professional & management development training	1	D	D	D	D	a	D	D
611430	Professional & management development training	1	D	D	D	D	a	D	D
6115	Technical & trade schools	19	D	D	D	D	b	D	D
61151	Technical & trade schools	19	D	D	D	D	b	D	D
611513	Apprenticeship training	16	D	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	24	7 809	7 697	2 201	530	172	8.3	37.7
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	1	D	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	D	a	D	D
611620	Sports & recreation instruction	4	D	D	D	D	a	D	D
61169	All other schools & instruction	18	7 349	6 967	1 978	477	122	8.3	38.8
611691	Exam preparation & tutoring	5	329	310	115	27	18	23.4	42.9
611699	All other miscellaneous schools & instruction	13	7 020	6 657	1 863	450	104	7.6	38.6
6117	Educational support services	5	D	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	D	b	D	D
611710	Educational support services	5	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHARLESTON, WV MSA								
61	Educational services	23	9 740	4 392	891	163	8.4	22.0
611	Educational services	23	9 740	4 392	891	163	8.4	22.0
6115	Technical & trade schools	9	4 443	1 701	356	79	4.1	5.6
61151	Technical & trade schools	9	4 443	1 701	356	79	4.1	5.6
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61161	Fine arts schools	4	795	532	116	14	4.0	49.2
611610	Fine arts schools	4	795	532	116	14	4.0	49.2
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
CUMBERLAND, MD-WV MSA								
61	Educational services	7	761	193	33	15	34.0	12.1
611	Educational services	7	761	193	33	15	34.0	12.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HUNTINGTON-ASHLAND, WV-KY-OH MSA								
61	Educational services	16	2 894	1 136	276	108	38.9	3.8
611	Educational services	16	2 894	1 136	276	108	38.9	3.8
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	10	1 046	366	92	55	16.0	6.2
61161	Fine arts schools	5	731	235	65	43	10.1	-
611610	Fine arts schools	5	731	235	65	43	10.1	-
6116101	Dance schools (including children's & professionals)	5	731	235	65	43	10.1	-
PARKERSBURG-MARIETTA, WV-OH MSA								
61	Educational services	7	5 014	2 876	689	148	19.2	-
611	Educational services	7	5 014	2 876	689	148	19.2	-
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
STEUBENVILLE-WEIRTON, OH-WV MSA								
61	Educational services	12	1 638	380	82	37	9.3	2.5
611	Educational services	12	1 638	380	82	37	9.3	2.5
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
WASHINGTON-BALTIMORE, DC-MD-VA-WV CMSA								
61	Educational services	1 323	718 896	250 546	55 032	9 925	19.2	12.5
611	Educational services	1 323	718 896	250 546	55 032	9 925	19.2	12.5
6114	Business schools, & computer & management training	310	D	D	D	h	D	D
61141	Business & secretarial schools	12	D	D	D	c	D	D
611410	Business & secretarial schools	12	D	D	D	c	D	D
61142	Computer training	165	D	D	D	g	D	D
611420	Computer training	165	D	D	D	g	D	D
61143	Professional & management development training	133	D	D	D	e	D	D
611430	Professional & management development training	133	D	D	D	e	D	D
6115	Technical & trade schools	147	D	D	D	g	D	D
61151	Technical & trade schools	147	D	D	D	g	D	D
611511	Cosmetology & barber schools	51	13 577	4 747	1 122	278	16.4	12.3
611512	Flight training	26	17 982	7 574	1 892	360	49.8	17.8
611513	Apprenticeship training	8	D	D	D	b	D	D
611519	Other trade & technical schools	62	39 989	18 212	4 205	685	16.5	3.3
6116	Other schools & instruction	695	D	D	D	h	D	D
61161	Fine arts schools	178	39 024	13 024	3 103	1 043	30.8	22.6
611610	Fine arts schools	178	39 024	13 024	3 103	1 043	30.8	22.6
6116101	Dance schools (including children's & professionals)	142	25 730	7 837	1 895	787	38.9	8.9
6116102	Art, drama, & music schools	36	13 294	5 187	1 208	256	15.2	48.9
61162	Sports & recreation instruction	239	D	D	D	g	D	D
611620	Sports & recreation instruction	239	D	D	D	g	D	D
61163	Language schools	34	19 901	8 041	1 857	585	11.0	.3
611630	Language schools	34	19 901	8 041	1 857	585	11.0	.3
61169	All other schools & instruction	244	100 344	36 239	7 783	1 913	21.8	21.7
611691	Exam preparation & tutoring	98	25 377	8 292	1 903	793	27.3	13.0
611692	Automobile driving schools	50	11 114	4 462	774	311	43.3	13.4
611699	All other miscellaneous schools & instruction	96	63 853	23 485	5 106	809	15.9	26.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.							
	Educational services—Con.							
611	Educational services—Con.							
6117	Educational support services	171	90 481	30 749	5 984	725	24.9	18.5
61171	Educational support services	171	90 481	30 749	5 984	725	24.9	18.5
611710	Educational support services	171	90 481	30 749	5 984	725	24.9	18.5
	Baltimore, MD PMSA							
61	Educational services	345	125 819	42 645	8 682	2 030	24.9	30.2
611	Educational services	345	125 819	42 645	8 682	2 030	24.9	30.2
6114	Business schools, & computer & management training	65	30 121	8 667	2 071	320	30.0	12.5
61142	Computer training	34	21 895	5 802	1 365	187	26.7	8.3
611420	Computer training	34	21 895	5 802	1 365	187	26.7	8.3
61143	Professional & management development training	30	D	D	D	b	D	D
611430	Professional & management development training	30	D	D	D	b	D	D
6115	Technical & trade schools	49	22 646	9 573	2 066	407	19.4	11.1
61151	Technical & trade schools	49	22 646	9 573	2 066	407	19.4	11.1
611511	Cosmetology & barber schools	20	D	D	D	c	D	D
611519	Other trade & technical schools	20	14 084	6 590	1 327	218	24.7	8.4
6116	Other schools & instruction	196	59 374	19 755	3 869	1 205	26.2	40.6
61161	Fine arts schools	50	D	D	D	c	D	D
611610	Fine arts schools	50	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	36	D	D	D	c	D	D
6116102	Art, drama, & music schools	14	D	D	D	b	D	D
61162	Sports & recreation instruction	62	D	D	D	e	D	D
611620	Sports & recreation instruction	62	D	D	D	e	D	D
61163	Language schools	9	D	D	D	b	D	D
611630	Language schools	9	D	D	D	b	D	D
61169	All other schools & instruction	75	D	D	D	f	D	D
611691	Exam preparation & tutoring	29	D	D	D	e	D	D
611692	Automobile driving schools	22	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	24	D	D	D	c	D	D
6117	Educational support services	35	13 678	4 650	676	98	17.7	55.4
61171	Educational support services	35	13 678	4 650	676	98	17.7	55.4
611710	Educational support services	35	13 678	4 650	676	98	17.7	55.4
	Hagerstown, MD PMSA							
61	Educational services	13	5 194	1 470	273	139	25.5	10.0
611	Educational services	13	5 194	1 470	273	139	25.5	10.0
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
	Washington, DC—MD—VA—WV PMSA							
61	Educational services	965	587 883	206 431	46 077	7 756	18.0	8.7
611	Educational services	965	587 883	206 431	46 077	7 756	18.0	8.7
6114	Business schools, & computer & management training	241	310 950	104 792	23 167	2 444	8.7	8.3
61141	Business & secretarial schools	10	5 775	1 419	388	89	2.9	.3
611410	Business & secretarial schools	10	5 775	1 419	388	89	2.9	.3
61142	Computer training	130	258 519	88 150	19 297	2 030	4.3	8.9
611420	Computer training	130	258 519	88 150	19 297	2 030	4.3	8.9
61143	Professional & management development training	101	46 656	15 223	3 482	325	33.4	5.8
611430	Professional & management development training	101	46 656	15 223	3 482	325	33.4	5.8
6115	Technical & trade schools	96	51 622	22 186	5 366	926	25.8	7.3
61151	Technical & trade schools	96	51 622	22 186	5 366	926	25.8	7.3
611511	Cosmetology & barber schools	30	D	D	D	c	D	D
611512	Flight training	19	16 239	7 159	1 804	315	50.9	14.3
611519	Other trade & technical schools	42	25 905	11 622	2 878	467	12.0	.5
6116	Other schools & instruction	492	148 508	53 354	12 236	3 759	30.4	8.3
61161	Fine arts schools	125	28 893	10 141	2 373	825	32.5	15.3
611610	Fine arts schools	125	28 893	10 141	2 373	825	32.5	15.3
6116101	Dance schools (including children's & professionals')	103	D	D	D	f	D	D
6116102	Art, drama, & music schools	22	D	D	D	c	D	D
61162	Sports & recreation instruction	175	35 955	11 607	2 573	1 153	52.7	8.7
611620	Sports & recreation instruction	175	35 955	11 607	2 573	1 153	52.7	8.7
61163	Language schools	24	17 756	7 373	1 698	490	7.8	.3
611630	Language schools	24	17 756	7 373	1 698	490	7.8	.3
61169	All other schools & instruction	168	65 904	24 233	5 592	1 291	23.4	7.2
611691	Exam preparation & tutoring	29	D	D	D	f	D	D
611692	Automobile driving schools	68	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	71	D	D	D	f	D	D
6117	Educational support services	136	76 803	26 099	5 308	627	26.2	11.9
61171	Educational support services	136	76 803	26 099	5 308	627	26.2	11.9
611710	Educational support services	136	76 803	26 099	5 308	627	26.2	11.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WHEELING, WV—OH MSA								
61	Educational services	10	1 296	351	79	47	31.6	23.3
611	Educational services	10	1 296	351	79	47	31.6	23.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	5	737	204	49	27	12.2	41.0
611610	Fine arts schools	5	737	204	49	27	12.2	41.0
6116101	Dance schools (including children's & professionals)	5	737	204	49	27	12.2	41.0
AREA OUTSIDE WEST VIRGINIA METROPOLITAN AREAS								
61	Educational services	44	D	D	D	c	D	D
611	Educational services	44	D	D	D	c	D	D
6115	Technical & trade schools	12	D	D	D	b	D	D
61151	Technical & trade schools	12	D	D	D	b	D	D
611511	Cosmetology & barber schools	7	D	D	D	b	D	D
6116	Other schools & instruction	25	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHARLESTON, WV MSA									
61	Educational services	12	2 516	2 291	668	147	35	34.3	59.5
611	Educational services	12	2 516	2 291	668	147	35	34.3	59.5
6115	Technical & trade schools	5	D	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	D	a	D	D
6116	Other schools & instruction	6	888	830	231	49	17	59.9	31.8
CUMBERLAND, MD—WV MSA									
61	Educational services	2	D	D	D	D	a	D	D
HUNTINGTON—ASHLAND, WV—KY—OH MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
PARKERSBURG—MARIETTA, WV—OH MSA									
61	Educational services	7	3 194	2 652	701	186	49	44.7	5.7
611	Educational services	7	3 194	2 652	701	186	49	44.7	5.7
6115	Technical & trade schools	5	D	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	D	b	D	D
STEUBENVILLE—WEIRTON, OH—WV MSA									
61	Educational services	4	501	482	186	45	19	91.0	9.0
611	Educational services	4	501	482	186	45	19	91.0	9.0

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA									
61	Educational services	382	D	D	D	D	h	D	D
611	Educational services	382	D	D	D	D	h	D	D
6114	Business schools, & computer & management training ..	54	74 097	66 712	16 894	3 850	451	16.2	16.9
61142	Computer training	9	D	D	D	D	b	D	D
611420	Computer training	9	D	D	D	D	b	D	D
61143	Professional & management development training	44	68 715	61 831	15 323	3 501	398	16.5	15.9
611430	Professional & management development training ..	44	68 715	61 831	15 323	3 501	398	16.5	15.9
6115	Technical & trade schools	44	28 931	26 709	9 292	2 101	482	18.8	20.0
61151	Technical & trade schools	44	28 931	26 709	9 292	2 101	482	18.8	20.0
611513	Apprenticeship training	24	D	D	D	D	c	D	D
611519	Other trade & technical schools	19	17 770	16 846	5 683	1 207	258	15.2	11.6
6116	Other schools & instruction	206	D	D	D	D	g	D	D
61161	Fine arts schools	41	22 242	21 730	8 878	2 151	552	9.8	15.6
611610	Fine arts schools	41	22 242	21 730	8 878	2 151	552	9.8	15.6
6116101	Dance schools (including children's & professionals)	14	7 246	6 811	2 962	756	145	12.0	—
6116102	Art, drama, & music schools	27	14 996	14 919	5 916	1 395	407	8.8	23.2
61162	Sports & recreation instruction	17	4 543	4 473	1 369	341	154	48.1	4.7
611620	Sports & recreation instruction	17	4 543	4 473	1 369	341	154	48.1	4.7
61163	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
611630	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
61169	All other schools & instruction	137	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	22	5 300	5 302	2 360	558	187	12.8	30.4
611699	All other miscellaneous schools & instruction	115	D	D	D	D	f	D	D
6117	Educational support services	78	D	D	D	D	g	D	D
61171	Educational support services	78	D	D	D	D	g	D	D
611710	Educational support services	78	D	D	D	D	g	D	D
Baltimore, MD PMSA									
61	Educational services	62	D	D	D	D	f	D	D
611	Educational services	62	D	D	D	D	f	D	D
6114	Business schools, & computer & management training ..	8	8 858	8 681	2 552	644	87	11.1	.2
61143	Professional & management development training	8	8 858	8 681	2 552	644	87	11.1	.2
611430	Professional & management development training ..	8	8 858	8 681	2 552	644	87	11.1	.2
6115	Technical & trade schools	12	13 123	12 116	3 169	632	121	8.2	13.8
61151	Technical & trade schools	12	13 123	12 116	3 169	632	121	8.2	13.8
611513	Apprenticeship training	8	D	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	34	18 802	18 801	6 780	1 551	405	19.7	23.7
61161	Fine arts schools	8	D	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	7	D	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	D	a	D	D
611620	Sports & recreation instruction	5	D	D	D	D	a	D	D
61169	All other schools & instruction	21	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	6	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	c	D	D
6117	Educational support services	8	D	D	D	D	b	D	D
61171	Educational support services	8	D	D	D	D	b	D	D
611710	Educational support services	8	D	D	D	D	b	D	D
Hagerstown, MD PMSA									
61	Educational services	1	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.									
Washington, DC—MD—VA—WV PMSA									
61	Educational services	319	534 215	505 074	118 425	27 301	3 968	11.7	8.5
611	Educational services	319	534 215	505 074	118 425	27 301	3 968	11.7	8.5
6114	Business schools, & computer & management training ..	46	65 239	58 031	14 342	3 206	364	16.9	19.2
61142	Computer training	9	D	D	D	D	b	D	D
611420	Computer training	9	D	D	D	D	b	D	D
61143	Professional & management development training	36	59 857	53 150	12 771	2 857	311	17.3	18.2
611430	Professional & management development training ..	36	59 857	53 150	12 771	2 857	311	17.3	18.2
6115	Technical & trade schools	32	15 808	14 593	6 123	1 469	361	27.5	25.1
61151	Technical & trade schools	32	15 808	14 593	6 123	1 469	361	27.5	25.1
611513	Apprenticeship training	16	D	D	D	D	c	D	D
611519	Other trade & technical schools	15	D	D	D	D	c	D	D
6116	Other schools & instruction	171	101 373	98 967	32 370	7 419	1 455	23.1	14.0
61161	Fine arts schools	33	D	D	D	D	e	D	D
611610	Fine arts schools	33	D	D	D	D	e	D	D
6116101	Dance schools (including children's & professionals')	13	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	20	D	D	D	D	e	D	D
61162	Sports & recreation instruction	12	D	D	D	D	c	D	D
611620	Sports & recreation instruction	12	D	D	D	D	c	D	D
61163	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
611630	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
61169	All other schools & instruction	115	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	16	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	99	D	D	D	D	f	D	D
6117	Educational support services	70	351 795	333 483	65 590	15 207	1 788	6.8	4.2
61171	Educational support services	70	351 795	333 483	65 590	15 207	1 788	6.8	4.2
611710	Educational support services	70	351 795	333 483	65 590	15 207	1 788	6.8	4.2
WHEELING, WV—OH MSA									
61	Educational services	6	2 641	2 838	1 034	276	117	-	73.2
611	Educational services	6	2 641	2 838	1 034	276	117	-	73.2
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	D	c	D	D
61169	All other schools & instruction	1	D	D	D	D	b	D	D
AREA OUTSIDE WEST VIRGINIA METROPOLITAN AREAS									
61	Educational services	20	D	D	D	D	b	D	D
611	Educational services	20	D	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	D	b	D	D
61169	All other schools & instruction	10	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BERKELEY COUNTY, WV								
61	Educational services	5	1 364	415	129	24	6.4	10.6
611	Educational services	5	1 364	415	129	24	6.4	10.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BROOKE COUNTY, WV								
61	Educational services	2	D	D	D	a	D	D
CABELL COUNTY, WV								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FAYETTE COUNTY, WV								
61	Educational services	4	343	91	20	7	44.9	-
611	Educational services	4	343	91	20	7	44.9	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
GREENBRIER COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
HANCOCK COUNTY, WV								
61	Educational services	3	D	D	D	a	D	D
HARRISON COUNTY, WV								
61	Educational services	3	566	232	54	26	D	-
611	Educational services	3	566	232	54	26	D	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
JEFFERSON COUNTY, WV								
61	Educational services	4	1 509	504	96	30	8.4	-
611	Educational services	4	1 509	504	96	30	8.4	-
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
611692	Automobile driving schools	1	D	D	D	a	D	D
KANAWHA COUNTY, WV								
61	Educational services	22	D	D	D	c	D	D
611	Educational services	22	D	D	D	c	D	D
6115	Technical & trade schools	9	4 443	1 701	356	79	4.1	5.6
61151	Technical & trade schools	9	4 443	1 701	356	79	4.1	5.6
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
LEWIS COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
LINCOLN COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
MCDOWELL COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MARION COUNTY, WV								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MERCER COUNTY, WV								
61	Educational services	4	1 833	593	190	35	6.1	8.9
611	Educational services	4	1 833	593	190	35	6.1	8.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
MINERAL COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
MINGO COUNTY, WV								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MONONGALIA COUNTY, WV								
61	Educational services	7	636	240	42	33	34.0	—
611	Educational services	7	636	240	42	33	34.0	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
OHIO COUNTY, WV								
61	Educational services	6	835	226	52	24	9.1	36.2
611	Educational services	6	835	226	52	24	9.1	36.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PLEASANTS COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
POCAHONTAS COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PRESTON COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
PUTNAM COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
RALEIGH COUNTY, WV								
61	Educational services	10	1 646	523	117	38	27.8	.5
611	Educational services	10	1 646	523	117	38	27.8	.5
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
RANDOLPH COUNTY, WV								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
ROANE COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
UPSHUR COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WAYNE COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
WOOD COUNTY, WV								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
WYOMING COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BECKLEY, WV								
61	Educational services	6	1 193	441	98	27	1.1	—
611	Educational services	6	1 193	441	98	27	1.1	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
BLUEFIELD, WV								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BUCKHANNON, WV								
61	Educational services	1	D	D	D	a	D	D
CHARLESTON, WV								
61	Educational services	12	5 540	2 606	500	92	9.5	36.7
611	Educational services	12	5 540	2 606	500	92	9.5	36.7
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
CLARKSBURG, WV								
61	Educational services	3	566	232	54	26	D	—
611	Educational services	3	566	232	54	26	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DUNBAR, WV								
61	Educational services	1	D	D	D	a	D	D
ELKINS, WV								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAIRMONT, WV								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HUNTINGTON, WV *								
61	Educational services	3	D	D	D	a	D	D
HUNTINGTON, WV (CABELL COUNTY PART) *								
61	Educational services	3	D	D	D	a	D	D
KINGWOOD, WV								
61	Educational services	1	D	D	D	a	D	D
LEWISBURG, WV								
61	Educational services	1	D	D	D	a	D	D
MARTINSBURG, WV								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MORGANTOWN, WV								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PARKERSBURG, WV								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
PRINCETON, WV								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ST. ALBANS, WV								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SOUTH CHARLESTON, WV								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
VIENNA, WV								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
WEIRTON, WV *								
61	Educational services	3	D	D	D	a	D	D
WEIRTON, WV (HANCOCK COUNTY PART) *								
61	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WELLSBURG, WV								
61	Educational services	1	D	D	D	a	D	D
WHEELING, WV *								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WHEELING, WV (OHIO COUNTY PART) *								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WILLIAMSON, WV								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BERKELEY COUNTY, WV								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF BROOKE COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CABELL COUNTY, WV								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF FAYETTE COUNTY, WV								
61	Educational services	4	343	91	20	7	44.9	—
611	Educational services	4	343	91	20	7	44.9	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, WV								
61	Educational services	4	1 509	504	96	30	8.4	—
611	Educational services	4	1 509	504	96	30	8.4	—
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
611692	Automobile driving schools	1	D	D	D	a	D	D
BALANCE OF KANAWHA COUNTY, WV								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
BALANCE OF LEWIS COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MCDOWELL COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MINERAL COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MINGO COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MONONGALIA COUNTY, WV								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF OHIO COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PLEASANTS COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF POCAHONTAS COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF PUTNAM COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF RALEIGH COUNTY, WV								
61	Educational services	4	453	82	19	11	98.2	1.8
611	Educational services	4	453	82	19	11	98.2	1.8
BALANCE OF ROANE COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WAYNE COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WOOD COUNTY, WV								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF WYOMING COUNTY, WV								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

WEST VIRGINIA

Huntington is in Cabell and Wayne Counties.

Nitro is in Kanawha and Putnam Counties.

Paden City is in Tyler and Wetzel Counties.

Weirton is in Brooke and Hancock Counties.

Wheeling is in Marshall and Ohio Counties.

Appendix E. Metropolitan Areas

WEST VIRGINIA

Charleston, WV MSA

Kanawha County, WV

Putnam County, WV

Cumberland, MD—WV MSA

Allegany County, MD

Mineral County, WV

Huntington—Ashland, WV—KY—OH MSA

Boyd County, KY

Carter County, KY

Greenup County, KY

Lawrence County, OH

Cabell County, WV

Wayne County, WV

Parkersburg—Marietta, WV—OH MSA

Washington County, OH

Wood County, WV

Steubenville—Weirton, OH—WV MSA

Jefferson County, OH

Brooke County, WV

Hancock County, WV

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC

Calvert County, MD

Charles County, MD

Frederick County, MD

Montgomery County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Culpeper County, VA

Fairfax County, VA

Washington, DC—MD—VA—WV PMSA—Con.

Fauquier County, VA

King George County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

Alexandria, VA (IC)

Fairfax, VA (IC)

Falls Church, VA (IC)

Fredericksburg, VA (IC)

Manassas, VA (IC)

Manassas Park, VA (IC)

Berkeley County, WV

Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

Baltimore, MD PMSA

Anne Arundel County, MD

Baltimore County, MD

Carroll County, MD

Harford County, MD

Howard County, MD

Queen Anne's County, MD

Baltimore, MD (IC)

Hagerstown, MD PMSA

Washington County, MD

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC

Calvert County, MD

Charles County, MD

Frederick County, MD

**Washington—Baltimore, DC—MD—VA—WV
CMSA—Con.**

Washington, DC—MD—VA—WV PMSA—Con.

Montgomery County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Culpeper County, VA

Fairfax County, VA

Fauquier County, VA

King George County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

**Washington—Baltimore, DC—MD—VA—WV
CMSA—Con.**

Washington, DC—MD—VA—WV PMSA—Con.

Alexandria, VA (IC)

Fairfax, VA (IC)

Falls Church, VA (IC)

Fredericksburg, VA (IC)

Manassas, VA (IC)

Manassas Park, VA (IC)

Berkeley County, WV

Jefferson County, WV

Wheeling, WV—OH MSA

Belmont County, OH

Marshall County, WV

Ohio County, WV

Wyoming

1997

Issued August 1999

EC97S61A-WY

1997 Economic Census

Educational Services

Geographic Area Series



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Helping You Make Informed Decisions

U.S. Department of Commerce
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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

Wyoming 1997

Issued August 1999

EC97S61A-WY

1997 Economic Census

Educational Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WYOMING								
61	Educational services	59	21 059	6 881	1 577	370	13.7	1.0
611	Educational services	59	21 059	6 881	1 577	370	13.7	1.0
6114	Business schools, & computer & management training	8	D	D	D	a	D	D
61142	Computer training	1	D	D	D	a	D	D
611420	Computer training	1	D	D	D	a	D	D
61143	Professional & management development training	7	D	D	D	a	D	D
611430	Professional & management development training	7	D	D	D	a	D	D
6115	Technical & trade schools	15	D	D	D	c	D	D
61151	Technical & trade schools	15	D	D	D	c	D	D
611511	Cosmetology & barber schools	7	D	D	D	a	D	D
611512	Flight training	2	D	D	D	a	D	D
611513	Apprenticeship training	1	D	D	D	a	D	D
611519	Other trade & technical schools	5	D	D	D	c	D	D
6116	Other schools & instruction	33	3 616	997	159	135	33.3	5.1
61161	Fine arts schools	12	1 196	348	88	51	19.6	—
611610	Fine arts schools	12	1 196	348	88	51	19.6	—
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
61162	Sports & recreation instruction	14	1 313	541	50	71	18.0	13.0
611620	Sports & recreation instruction	14	1 313	541	50	71	18.0	13.0
61169	All other schools & instruction	7	1 107	108	21	13	66.2	1.1
611691	Exam preparation & tutoring	1	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	a	D	D
6117	Educational support services	3	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WYOMING									
61	Educational services	24	10 215	9 608	4 069	819	198	10.5	3.4
611	Educational services	24	10 215	9 608	4 069	819	198	10.5	3.4
6115	Technical & trade schools	6	529	472	138	28	11	69.8	1.3
61151	Technical & trade schools	6	529	472	138	28	11	69.8	1.3
611513	Apprenticeship training	4	D	D	D	D	a	D	D
611519	Other trade & technical schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	18	9 686	9 136	3 931	791	187	7.3	3.5
61161	Fine arts schools	1	D	D	D	D	a	D	D
611610	Fine arts schools	1	D	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	D	a	D	D
61162	Sports & recreation instruction	7	D	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	D	b	D	D
61169	All other schools & instruction	10	9 093	8 574	3 706	728	131	4.2	2.5
611699	All other miscellaneous schools & instruction	10	9 093	8 574	3 706	728	131	4.2	2.5

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CASPER, WY MSA								
61	Educational services	9	970	317	117	64	20.4	3.8
611	Educational services	9	970	317	117	64	20.4	3.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
CHEYENNE, WY MSA								
61	Educational services	9	594	214	34	19	50.7	4.7
611	Educational services	9	594	214	34	19	50.7	4.7
AREA OUTSIDE WYOMING METROPOLITAN AREAS								
61	Educational services	41	19 495	6 350	1 426	287	12.2	.7
611	Educational services	41	19 495	6 350	1 426	287	12.2	.7
6115	Technical & trade schools	10	D	D	D	c	D	D
61151	Technical & trade schools	10	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	D	D	D	a	D	D
611519	Other trade & technical schools	3	D	D	D	c	D	D
6116	Other schools & instruction	24	D	D	D	b	D	D
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
61162	Sports & recreation instruction	12	D	D	D	b	D	D
611620	Sports & recreation instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CASPER, WY MSA									
61	Educational services	6	436	401	134	32	28	38.8	16.3
611	Educational services	6	436	401	134	32	28	38.8	16.3
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
CHEYENNE, WY MSA									
61	Educational services	3	D	D	D	D	a	D	D
611	Educational services	3	D	D	D	D	a	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
AREA OUTSIDE WYOMING METROPOLITAN AREAS									
61	Educational services	15	D	D	D	D	c	D	D
611	Educational services	15	D	D	D	D	c	D	D
6116	Other schools & instruction	15	D	D	D	D	c	D	D
61169	All other schools & instruction	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBANY COUNTY, WY								
61	Educational services	7	D	D	D	c	D	D
611	Educational services	7	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	c	D	D
61151	Technical & trade schools	4	D	D	D	c	D	D
611519	Other trade & technical schools	1	D	D	D	c	D	D
CAMPBELL COUNTY, WY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CARBON COUNTY, WY								
61	Educational services	1	D	D	D	a	D	D
CONVERSE COUNTY, WY								
61	Educational services	2	D	D	D	a	D	D
FREMONT COUNTY, WY								
61	Educational services	6	257	66	25	5	58.0	4.7
611	Educational services	6	257	66	25	5	58.0	4.7
GOSHEN COUNTY, WY								
61	Educational services	1	D	D	D	a	D	D
LARAMIE COUNTY, WY								
61	Educational services	9	594	214	34	19	50.7	4.7
611	Educational services	9	594	214	34	19	50.7	4.7
NATRONA COUNTY, WY								
61	Educational services	9	970	317	117	64	20.4	3.8
611	Educational services	9	970	317	117	64	20.4	3.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
PARK COUNTY, WY								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
SHERIDAN COUNTY, WY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
SWEETWATER COUNTY, WY								
61	Educational services	2	D	D	D	a	D	D
TETON COUNTY, WY								
61	Educational services	10	1 916	535	42	32	54.1	-
611	Educational services	10	1 916	535	42	32	54.1	-
6116	Other schools & instruction	8	D	D	D	b	D	D
UINTA COUNTY, WY								
61	Educational services	1	D	D	D	a	D	D
WASHAKIE COUNTY, WY								
61	Educational services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CASPER, WY								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
CHEYENNE, WY								
61	Educational services	8	D	D	D	a	D	D
611	Educational services	8	D	D	D	a	D	D
CODY, WY								
61	Educational services	1	D	D	D	a	D	D
DOUGLAS, WY								
61	Educational services	2	D	D	D	a	D	D
GILLETTE, WY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GREEN RIVER, WY								
61	Educational services	1	D	D	D	a	D	D
JACKSON, WY								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
LANDER, WY								
61	Educational services	1	D	D	D	a	D	D
LARAMIE, WY								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
POWELL, WY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
RAWLINS, WY								
61	Educational services	1	D	D	D	a	D	D
RIVERTON, WY								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
ROCK SPRINGS, WY								
61	Educational services	1	D	D	D	a	D	D
SHERIDAN, WY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
TORRINGTON, WY								
61	Educational services	1	D	D	D	a	D	D
WORLAND, WY								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF ALBANY COUNTY, WY								
61	Educational services	2	D	D	D	c	D	D
611	Educational services	2	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
611519	Other trade & technical schools	1	D	D	D	c	D	D
BALANCE OF LARAMIE COUNTY, WY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF NATRONA COUNTY, WY								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF PARK COUNTY, WY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF SHERIDAN COUNTY, WY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF TETON COUNTY, WY								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
BALANCE OF UINTA COUNTY, WY								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

WYOMING

There are no geographic notes for the state of Wyoming.

Appendix E. Metropolitan Areas

WYOMING

Casper, WY MSA

Natrona County, WY

Cheyenne, WY MSA

Laramie County, WY

