

# California

# 1997

Issued August 1999

EC97S61A-CA

## 1997 Economic Census

*Educational Services*

Geographic Area Series



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

*Helping You Make Informed Decisions*

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



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# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

## ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

## RELATIONSHIP TO SIC

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

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

## GEOGRAPHIC AREA CODING

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

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

## **BASIS OF REPORTING**

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

## **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

### **Reports in Print and Electronic Media**

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

### **Special Tabulations**

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

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

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

## **HISTORICAL INFORMATION**

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

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

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

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

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

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## SOURCES FOR MORE INFORMATION

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

## ABBREVIATIONS AND SYMBOLS

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

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

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



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# Educational Services

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## SCOPE

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

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

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

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

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

## GENERAL

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

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

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

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

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

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

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

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

## GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

#### **COMPARABILITY OF THE 1992 AND 1997 CENSUSES**

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

#### **DISCLOSURE**

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

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CALIFORNIA</b>								
<b>61</b>	<b>Educational services</b>	<b>4 468</b>	<b>2 341 415</b>	<b>775 556</b>	<b>168 759</b>	<b>37 835</b>	<b>24.2</b>	<b>13.7</b>
611	Educational services	4 468	2 341 415	775 556	168 759	37 835	24.2	13.7
6114	Business schools, & computer & management training	744	760 423	267 411	56 333	8 180	15.1	14.4
61141	Business & secretarial schools	82	74 857	28 571	6 665	1 285	22.1	32.1
611410	Business & secretarial schools	82	74 857	28 571	6 665	1 285	22.1	32.1
61142	Computer training	347	384 456	159 904	33 994	4 600	12.2	16.1
611420	Computer training	347	384 456	159 904	33 994	4 600	12.2	16.1
61143	Professional & management development training	315	301 110	78 936	15 674	2 295	17.0	7.8
611430	Professional & management development training	315	301 110	78 936	15 674	2 295	17.0	7.8
6115	Technical & trade schools	740	538 106	183 213	42 195	8 134	17.7	14.7
61151	Technical & trade schools	740	538 106	183 213	42 195	8 134	17.7	14.7
611511	Cosmetology & barber schools	192	53 453	17 482	4 242	1 207	16.4	12.2
611512	Flight training	127	126 323	36 546	7 394	1 566	21.3	24.0
611513	Apprenticeship training	30	10 267	4 184	1 196	240	32.9	39.8
611519	Other trade & technical schools	391	348 063	125 001	29 323	5 121	16.1	10.9
6116	Other schools & instruction	2 585	846 351	254 361	55 168	19 293	31.9	11.8
61161	Fine arts schools	619	122 987	39 222	8 809	4 311	34.8	13.1
611610	Fine arts schools	619	122 987	39 222	8 809	4 311	34.8	13.1
6116101	Dance schools (including children's & professionals)	420	69 187	20 003	4 485	2 939	35.0	11.4
6116102	Art, drama, & music schools	199	53 800	19 219	4 324	1 372	34.6	15.3
61162	Sports & recreation instruction	612	151 778	44 108	8 584	3 625	45.2	15.7
611620	Sports & recreation instruction	612	151 778	44 108	8 584	3 625	45.2	15.7
61163	Language schools	138	111 753	29 227	6 590	1 891	13.9	2.7
611630	Language schools	138	111 753	29 227	6 590	1 891	13.9	2.7
61169	All other schools & instruction	1 216	459 833	141 804	31 185	9 466	31.1	12.4
611691	Exam preparation & tutoring	433	119 055	38 222	8 589	3 764	36.7	15.8
611692	Automobile driving schools	261	49 315	17 979	3 931	1 512	59.4	15.4
611699	All other miscellaneous schools & instruction	522	291 463	85 603	18 665	4 190	24.0	10.5
6117	Educational support services	399	196 535	70 571	15 063	2 228	44.1	16.8
61171	Educational support services	399	196 535	70 571	15 063	2 228	44.1	16.8
611710	Educational support services	399	196 535	70 571	15 063	2 228	44.1	16.8

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CALIFORNIA</b>									
<b>61</b>	<b>Educational services</b>	<b>955</b>	<b>592 808</b>	<b>538 800</b>	<b>183 188</b>	<b>42 448</b>	<b>9 864</b>	<b>16.2</b>	<b>18.8</b>
611	Educational services	955	592 808	538 800	183 188	42 448	9 864	16.2	18.8
6114	Business schools, & computer & management training	71	73 361	67 851	17 318	3 995	576	21.4	19.8
61141	Business & secretarial schools	4	1 240	1 061	510	138	33	19.6	70.2
611410	Business & secretarial schools	4	1 240	1 061	510	138	33	19.6	70.2
61142	Computer training	11	6 674	6 164	2 127	464	94	46.3	42.4
611420	Computer training	11	6 674	6 164	2 127	464	94	46.3	42.4
61143	Professional & management development training	56	65 447	60 626	14 681	3 393	449	18.9	16.5
611430	Professional & management development training	56	65 447	60 626	14 681	3 393	449	18.9	16.5
6115	Technical & trade schools	169	114 407	102 273	40 574	9 086	1 672	15.9	12.0
61151	Technical & trade schools	169	114 407	102 273	40 574	9 086	1 672	15.9	12.0
611511	Cosmetology & barber schools	1	D	D	D	D	a	D	D
611512	Flight training	8	D	D	D	D	b	D	D
611513	Apprenticeship training	92	66 605	57 769	20 125	4 511	763	18.0	14.3
611519	Other trade & technical schools	68	D	D	D	D	f	D	D
6116	Other schools & instruction	614	291 848	265 506	94 707	22 425	6 524	18.2	24.0
61161	Fine arts schools	133	43 756	39 678	14 911	3 339	1 229	21.7	16.4
611610	Fine arts schools	133	43 756	39 678	14 911	3 339	1 229	21.7	16.4
6116101	Dance schools (including children's & professionals)	48	10 116	9 908	3 227	829	269	14.8	14.4
6116102	Art, drama, & music schools	85	33 640	29 770	11 684	2 510	960	23.8	17.0
61162	Sports & recreation instruction	81	21 435	21 437	8 026	1 721	695	46.5	8.4
611620	Sports & recreation instruction	81	21 435	21 437	8 026	1 721	695	46.5	8.4
61163	Language schools	72	15 351	14 779	5 948	1 555	1 284	30.3	38.7
611630	Language schools	72	15 351	14 779	5 948	1 555	1 284	30.3	38.7
61169	All other schools & instruction	328	211 306	189 612	65 822	15 810	3 316	13.8	26.1
611691	Exam preparation & tutoring	51	14 006	13 410	4 701	1 029	447	13.0	48.8
611692	Automobile driving schools	7	2 372	2 325	828	209	42	9.2	84.7
611699	All other miscellaneous schools & instruction	270	194 928	173 877	60 293	14 572	2 827	13.9	23.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>61</b>	<b>CALIFORNIA—Con.</b>								
	<b>Educational services—Con.</b>								
611	Educational services—Con.								
6117	Educational support services .....	101	113 192	103 170	30 589	6 942	1 092	7.8	11.4
61171	Educational support services .....	101	113 192	103 170	30 589	6 942	1 092	7.8	11.4
611710	Educational support services .....	101	113 192	103 170	30 589	6 942	1 092	7.8	11.4

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>61</b>	<b>BAKERSFIELD, CA MSA</b>							
	<b>Educational services .....</b>	<b>57</b>	<b>23 021</b>	<b>5 528</b>	<b>1 469</b>	<b>405</b>	<b>15.5</b>	<b>19.4</b>
611	Educational services .....	57	23 021	5 528	1 469	405	15.5	19.4
6114	Business schools, & computer & management training .....	3	D	D	D	c	D	D
6115	Technical & trade schools .....	12	12 330	1 990	499	72	5.3	5.4
61151	Technical & trade schools .....	12	12 330	1 990	499	72	5.3	5.4
611511	Cosmetology & barber schools .....	3	743	193	50	15	D	—
611512	Flight training .....	3	D	D	D	b	D	D
6116	Other schools & instruction .....	39	D	D	D	c	D	D
61161	Fine arts schools .....	15	1 218	263	73	78	34.5	31.5
611610	Fine arts schools .....	15	1 218	263	73	78	34.5	31.5
6116101	Dance schools (including children's & professionals) .....	14	D	D	D	b	D	D
61162	Sports & recreation instruction .....	8	1 238	460	104	66	93.9	6.1
611620	Sports & recreation instruction .....	8	1 238	460	104	66	93.9	6.1
61169	All other schools & instruction .....	16	D	D	D	b	D	D
611692	Automobile driving schools .....	7	D	D	D	b	D	D
<b>61</b>	<b>CHICO-PARADISE, CA MSA</b>							
	<b>Educational services .....</b>	<b>22</b>	<b>5 411</b>	<b>1 278</b>	<b>228</b>	<b>104</b>	<b>16.4</b>	<b>2.4</b>
611	Educational services .....	22	5 411	1 278	228	104	16.4	2.4
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	16	4 331	908	164	86	14.1	3.0
61169	All other schools & instruction .....	7	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	4	3 267	628	114	26	1.3	—
<b>61</b>	<b>FRESNO, CA MSA</b>							
	<b>Educational services .....</b>	<b>84</b>	<b>26 247</b>	<b>8 796</b>	<b>2 108</b>	<b>611</b>	<b>36.5</b>	<b>9.7</b>
611	Educational services .....	84	26 247	8 796	2 108	611	36.5	9.7
6114	Business schools, & computer & management training .....	13	5 943	2 216	542	108	49.9	—
6115	Technical & trade schools .....	17	8 729	3 394	833	170	18.8	9.0
61151	Technical & trade schools .....	17	8 729	3 394	833	170	18.8	9.0
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
611519	Other trade & technical schools .....	12	6 741	2 984	735	141	21.4	11.6
6116	Other schools & instruction .....	48	9 197	2 522	552	289	42.0	5.5
61161	Fine arts schools .....	20	2 217	515	134	124	50.9	14.0
611610	Fine arts schools .....	20	2 217	515	134	124	50.9	14.0
6116101	Dance schools (including children's & professionals) .....	17	2 000	495	131	120	45.6	15.5
61163	Language schools .....	1	D	D	D	b	D	D
611630	Language schools .....	1	D	D	D	b	D	D
61169	All other schools & instruction .....	20	D	D	D	c	D	D
611692	Automobile driving schools .....	3	D	D	D	b	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2 022</b>	<b>1 080 575</b>	<b>369 020</b>	<b>79 133</b>	<b>18 349</b>	<b>26.4</b>	<b>14.6</b>
611	Educational services .....	2 022	1 080 575	369 020	79 133	18 349	26.4	14.6
6114	Business schools, & computer & management training .....	317	338 558	131 083	26 959	3 574	16.1	16.1
61141	Business & secretarial schools .....	34	D	D	D	f	D	D
611410	Business & secretarial schools .....	34	D	D	D	f	D	D
61142	Computer training .....	159	208 164	89 957	17 818	2 176	12.0	15.9
611420	Computer training .....	159	208 164	89 957	17 818	2 176	12.0	15.9
61143	Professional & management development training .....	124	D	D	D	f	D	D
611430	Professional & management development training .....	124	D	D	D	f	D	D
6115	Technical & trade schools .....	363	260 180	88 259	19 710	4 227	18.0	16.4
61151	Technical & trade schools .....	363	260 180	88 259	19 710	4 227	18.0	16.4
611511	Cosmetology & barber schools .....	107	32 954	10 260	2 425	754	18.2	13.9
611512	Flight training .....	53	48 127	12 734	2 527	563	24.8	26.9
611513	Apprenticeship training .....	11	5 665	2 343	736	145	17.9	46.8
611519	Other trade & technical schools .....	192	173 434	62 922	14 022	2 765	16.0	13.0
6116	Other schools & instruction .....	1 164	409 319	123 229	26 428	9 598	33.8	13.4
61161	Fine arts schools .....	296	77 193	26 254	5 795	2 283	30.6	13.5
611610	Fine arts schools .....	296	77 193	26 254	5 795	2 283	30.6	13.5
6116101	Dance schools (including children's & professionals) .....	175	34 426	10 087	2 193	1 181	33.5	13.7
6116102	Art, drama, & music schools .....	121	42 767	16 167	3 602	1 102	28.3	13.3
61162	Sports & recreation instruction .....	248	70 805	19 384	3 783	1 529	45.5	19.1
611620	Sports & recreation instruction .....	248	70 805	19 384	3 783	1 529	45.5	19.1
61163	Language schools .....	59	44 680	10 700	2 339	735	21.4	1.0
611630	Language schools .....	59	44 680	10 700	2 339	735	21.4	1.0
61169	All other schools & instruction .....	561	216 641	66 891	14 511	5 051	33.7	14.1
611691	Exam preparation & tutoring .....	228	67 727	22 111	4 828	2 187	39.7	16.1
611692	Automobile driving schools .....	108	26 789	10 234	2 421	847	58.5	16.1
611699	All other miscellaneous schools & instruction .....	225	122 125	34 546	7 262	2 017	24.9	12.5
6117	Educational support services .....	178	72 518	26 449	6 036	950	63.1	8.6
61171	Educational support services .....	178	72 518	26 449	6 036	950	63.1	8.6
611710	Educational support services .....	178	72 518	26 449	6 036	950	63.1	8.6
<b>Los Angeles—Long Beach, CA PMSA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1 210</b>	<b>669 408</b>	<b>222 551</b>	<b>47 487</b>	<b>10 869</b>	<b>24.9</b>	<b>14.5</b>
611	Educational services .....	1 210	669 408	222 551	47 487	10 869	24.9	14.5
6114	Business schools, & computer & management training .....	178	180 026	66 687	14 203	1 823	15.7	19.2
61141	Business & secretarial schools .....	23	18 022	8 475	1 990	365	19.8	14.8
611410	Business & secretarial schools .....	23	18 022	8 475	1 990	365	19.8	14.8
61142	Computer training .....	87	122 272	46 282	9 327	1 062	12.6	24.1
611420	Computer training .....	87	122 272	46 282	9 327	1 062	12.6	24.1
61143	Professional & management development training .....	68	39 732	11 930	2 886	396	23.6	6.2
611430	Professional & management development training .....	68	39 732	11 930	2 886	396	23.6	6.2
6115	Technical & trade schools .....	199	143 987	47 196	10 465	2 127	14.9	11.6
61151	Technical & trade schools .....	199	143 987	47 196	10 465	2 127	14.9	11.6
611511	Cosmetology & barber schools .....	63	D	D	D	e	D	D
611512	Flight training .....	26	23 308	6 756	1 336	271	17.5	25.8
611513	Apprenticeship training .....	9	D	D	D	c	D	D
611519	Other trade & technical schools .....	101	96 121	32 091	7 010	1 356	12.9	7.6
6116	Other schools & instruction .....	730	296 957	90 074	18 908	6 198	30.4	14.1
61161	Fine arts schools .....	188	55 569	19 263	4 260	1 223	24.6	13.9
611610	Fine arts schools .....	188	55 569	19 263	4 260	1 223	24.6	13.9
6116101	Dance schools (including children's & professionals) .....	96	22 243	6 449	1 339	606	26.6	17.2
6116102	Art, drama, & music schools .....	92	33 326	12 814	2 921	617	23.3	11.8
61162	Sports & recreation instruction .....	121	41 746	11 708	2 091	749	44.6	22.4
611620	Sports & recreation instruction .....	121	41 746	11 708	2 091	749	44.6	22.4
61163	Language schools .....	47	39 467	9 539	2 082	611	19.3	1.1
611630	Language schools .....	47	39 467	9 539	2 082	611	19.3	1.1
61169	All other schools & instruction .....	374	160 175	49 564	10 475	3 615	31.4	15.2
611691	Exam preparation & tutoring .....	148	49 060	16 432	3 526	1 582	37.6	18.9
611692	Automobile driving schools .....	75	20 030	8 426	1 972	692	59.2	12.1
611699	All other miscellaneous schools & instruction .....	151	91 085	24 706	4 977	1 341	21.9	13.9
6117	Educational support services .....	103	48 438	18 594	3 911	721	55.6	8.0
61171	Educational support services .....	103	48 438	18 594	3 911	721	55.6	8.0
611710	Educational support services .....	103	48 438	18 594	3 911	721	55.6	8.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.</b>							
	<b>Orange County, CA PMSA</b>							
<b>61</b>	<b>Educational services .....</b>	<b>463</b>	<b>294 094</b>	<b>107 133</b>	<b>23 250</b>	<b>5 141</b>	<b>27.1</b>	<b>15.2</b>
611	Educational services .....	463	294 094	107 133	23 250	5 141	27.1	15.2
6114	Business schools, & computer & management training .....	91	139 115	55 768	11 176	1 373	14.2	13.4
61141	Business & secretarial schools .....	10	19 104	4 686	1 134	209	21.0	59.1
611410	Business & secretarial schools .....	10	19 104	4 686	1 134	209	21.0	59.1
61142	Computer training .....	44	73 170	38 057	7 544	865	8.4	3.4
611420	Computer training .....	44	73 170	38 057	7 544	865	8.4	3.4
61143	Professional & management development training .....	37	46 841	13 025	2 498	299	20.6	10.4
611430	Professional & management development training .....	37	46 841	13 025	2 498	299	20.6	10.4
6115	Technical & trade schools .....	79	63 778	23 422	5 242	1 371	26.8	26.6
61151	Technical & trade schools .....	79	63 778	23 422	5 242	1 371	26.8	26.6
611511	Cosmetology & barber schools .....	21	D	D	D	e	D	D
611512	Flight training .....	13	15 262	3 607	663	172	35.7	31.4
611519	Other trade & technical schools .....	43	40 183	17 411	3 948	907	25.5	21.9
6116	Other schools & instruction .....	247	71 589	21 496	4 999	2 230	36.7	11.1
61161	Fine arts schools .....	63	15 902	5 456	1 177	845	41.3	11.8
611610	Fine arts schools .....	63	15 902	5 456	1 177	845	41.3	11.8
6116101	Dance schools (including children's & professionals) .....	42	7 954	2 664	620	399	35.0	2.7
6116102	Art, drama, & music schools .....	21	7 948	2 792	557	446	47.6	20.9
61162	Sports & recreation instruction .....	62	14 016	3 968	923	414	39.2	15.0
611620	Sports & recreation instruction .....	62	14 016	3 968	923	414	39.2	15.0
61163	Language schools .....	11	D	D	D	c	D	D
611630	Language schools .....	11	D	D	D	c	D	D
61169	All other schools & instruction .....	111	D	D	D	f	D	D
611691	Exam preparation & tutoring .....	55	12 343	4 006	949	386	35.6	11.0
611692	Automobile driving schools .....	15	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	41	20 499	6 046	1 431	399	27.5	6.5
6117	Educational support services .....	46	19 612	6 447	1 833	167	83.7	5.7
61171	Educational support services .....	46	19 612	6 447	1 833	167	83.7	5.7
611710	Educational support services .....	46	19 612	6 447	1 833	167	83.7	5.7
	<b>Riverside—San Bernardino, CA PMSA</b>							
<b>61</b>	<b>Educational services .....</b>	<b>256</b>	<b>89 306</b>	<b>30 770</b>	<b>6 817</b>	<b>1 776</b>	<b>26.5</b>	<b>17.5</b>
611	Educational services .....	256	89 306	30 770	6 817	1 776	26.5	17.5
6114	Business schools, & computer & management training .....	36	14 459	6 874	1 437	318	32.2	9.2
61142	Computer training .....	21	9 222	4 157	819	195	32.4	13.0
611420	Computer training .....	21	9 222	4 157	819	195	32.4	13.0
61143	Professional & management development training .....	14	D	D	D	c	D	D
611430	Professional & management development training .....	14	D	D	D	c	D	D
6115	Technical & trade schools .....	69	44 143	14 897	3 362	589	12.7	20.3
61151	Technical & trade schools .....	69	44 143	14 897	3 362	589	12.7	20.3
611511	Cosmetology & barber schools .....	19	D	D	D	b	D	D
611512	Flight training .....	12	D	D	D	b	D	D
611519	Other trade & technical schools .....	38	D	D	D	e	D	D
6116	Other schools & instruction .....	129	27 823	8 055	1 817	834	43.1	17.1
61161	Fine arts schools .....	32	4 289	1 139	261	161	50.1	18.9
611610	Fine arts schools .....	32	4 289	1 139	261	161	50.1	18.9
6116101	Dance schools (including children's & professionals) .....	28	3 436	843	202	147	61.0	20.2
61162	Sports & recreation instruction .....	42	10 112	2 273	490	262	46.3	18.6
611620	Sports & recreation instruction .....	42	10 112	2 273	490	262	46.3	18.6
61169	All other schools & instruction .....	54	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	16	D	D	D	c	D	D
611692	Automobile driving schools .....	15	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	23	6 452	2 525	600	175	21.5	19.1
6117	Educational support services .....	22	2 881	944	201	35	49.9	21.1
61171	Educational support services .....	22	2 881	944	201	35	49.9	21.1
611710	Educational support services .....	22	2 881	944	201	35	49.9	21.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.</b>							
	<b>Ventura, CA PMSA</b>							
<b>61</b>	<b>Educational services .....</b>	<b>93</b>	<b>27 767</b>	<b>8 566</b>	<b>1 579</b>	<b>563</b>	<b>55.6</b>	<b>3.2</b>
611	Educational services .....	93	27 767	8 566	1 579	563	55.6	3.2
6114	Business schools, & computer & management training .....	12	4 958	1 754	143	60	37.4	.5
61142	Computer training .....	7	3 500	1 461	128	54	12.0	—
611420	Computer training .....	7	3 500	1 461	128	54	12.0	—
6115	Technical & trade schools .....	16	8 272	2 744	641	140	32.4	—
61151	Technical & trade schools .....	16	8 272	2 744	641	140	32.4	—
611511	Cosmetology & barber schools .....	4	D	D	D	b	D	D
611512	Flight training .....	2	D	D	D	b	D	D
611519	Other trade & technical schools .....	10	D	D	D	b	D	D
6116	Other schools & instruction .....	58	12 950	3 604	704	336	76.9	1.7
61161	Fine arts schools .....	13	1 433	396	97	54	86.2	—
611610	Fine arts schools .....	13	1 433	396	97	54	86.2	—
6116101	Dance schools (including children's & professionals) .....	9	793	131	32	29	90.9	—
61162	Sports & recreation instruction .....	23	4 931	1 435	279	104	68.7	3.3
611620	Sports & recreation instruction .....	23	4 931	1 435	279	104	68.7	3.3
61169	All other schools & instruction .....	22	6 586	1 773	328	178	81.0	.9
611691	Exam preparation & tutoring .....	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	10	4 089	1 269	254	102	84.6	—
	<b>MERCED, CA MSA</b>							
<b>61</b>	<b>Educational services .....</b>	<b>9</b>	<b>1 842</b>	<b>413</b>	<b>91</b>	<b>37</b>	<b>75.6</b>	<b>—</b>
611	Educational services .....	9	1 842	413	91	37	75.6	—
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	6	D	D	D	b	D	D
	<b>MODESTO, CA MSA</b>							
<b>61</b>	<b>Educational services .....</b>	<b>50</b>	<b>12 676</b>	<b>4 184</b>	<b>1 019</b>	<b>330</b>	<b>29.9</b>	<b>25.0</b>
611	Educational services .....	50	12 676	4 184	1 019	330	29.9	25.0
6114	Business schools, & computer & management training .....	5	3 455	1 445	386	64	1.4	66.4
6115	Technical & trade schools .....	13	5 394	1 487	337	81	32.0	1.4
61151	Technical & trade schools .....	13	5 394	1 487	337	81	32.0	1.4
611511	Cosmetology & barber schools .....	3	968	425	88	25	—	—
611519	Other trade & technical schools .....	8	D	D	D	b	D	D
6116	Other schools & instruction .....	28	3 400	1 098	260	178	46.6	23.6
61161	Fine arts schools .....	9	943	195	54	45	48.1	8.7
611610	Fine arts schools .....	9	943	195	54	45	48.1	8.7
6116101	Dance schools (including children's & professionals) .....	9	943	195	54	45	48.1	8.7
61169	All other schools & instruction .....	13	1 771	750	156	96	42.5	30.8
	<b>REDDING, CA MSA</b>							
<b>61</b>	<b>Educational services .....</b>	<b>18</b>	<b>3 482</b>	<b>1 056</b>	<b>243</b>	<b>98</b>	<b>61.2</b>	<b>26.9</b>
611	Educational services .....	18	3 482	1 056	243	98	61.2	26.9
6115	Technical & trade schools .....	5	1 350	267	68	21	28.3	41.0
61151	Technical & trade schools .....	5	1 350	267	68	21	28.3	41.0
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	11	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SACRAMENTO—YOLO, CA CMSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>269</b>	<b>126 338</b>	<b>44 842</b>	<b>10 244</b>	<b>2 232</b>	<b>26.9</b>	<b>9.3</b>
611	Educational services .....	269	126 338	44 842	10 244	2 232	26.9	9.3
6114	Business schools, & computer & management training .....	42	D	D	D	e	D	D
61142	Computer training .....	22	D	D	D	e	D	D
611420	Computer training .....	22	D	D	D	e	D	D
61143	Professional & management development training .....	15	4 422	902	213	30	59.2	.3
611430	Professional & management development training .....	15	4 422	902	213	30	59.2	.3
6115	Technical & trade schools .....	44	D	D	D	e	D	D
61151	Technical & trade schools .....	44	D	D	D	e	D	D
611511	Cosmetology & barber schools .....	5	1 864	831	208	41	—	—
611519	Other trade & technical schools .....	31	D	D	D	e	D	D
6116	Other schools & instruction .....	151	D	D	D	g	D	D
61161	Fine arts schools .....	30	4 752	1 660	355	232	43.3	4.1
611610	Fine arts schools .....	30	4 752	1 660	355	232	43.3	4.1
6116101	Dance schools (including children's & professionals) .....	26	4 451	1 613	343	221	39.5	4.4
61162	Sports & recreation instruction .....	49	9 013	3 081	648	357	50.3	11.7
611620	Sports & recreation instruction .....	49	9 013	3 081	648	357	50.3	11.7
61163	Language schools .....	3	D	D	D	b	D	D
611630	Language schools .....	3	D	D	D	b	D	D
61169	All other schools & instruction .....	69	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	18	D	D	D	c	D	D
611692	Automobile driving schools .....	16	2 339	866	155	73	33.4	39.9
611699	All other miscellaneous schools & instruction .....	35	21 602	7 238	1 789	287	13.6	5.3
6117	Educational support services .....	32	D	D	D	e	D	D
61171	Educational support services .....	32	D	D	D	e	D	D
611710	Educational support services .....	32	D	D	D	e	D	D
<b>Sacramento, CA PMSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>242</b>	<b>118 732</b>	<b>43 479</b>	<b>9 932</b>	<b>2 088</b>	<b>25.3</b>	<b>9.4</b>
611	Educational services .....	242	118 732	43 479	9 932	2 088	25.3	9.4
6114	Business schools, & computer & management training .....	41	30 366	10 720	2 466	375	20.9	3.0
61142	Computer training .....	21	23 990	9 139	2 152	331	8.0	3.2
611420	Computer training .....	21	23 990	9 139	2 152	331	8.0	3.2
61143	Professional & management development training .....	15	4 422	902	213	30	59.2	.3
611430	Professional & management development training .....	15	4 422	902	213	30	59.2	.3
6115	Technical & trade schools .....	41	30 887	11 399	2 710	435	14.2	13.4
61151	Technical & trade schools .....	41	30 887	11 399	2 710	435	14.2	13.4
611511	Cosmetology & barber schools .....	5	1 864	831	208	41	—	—
611519	Other trade & technical schools .....	28	D	D	D	e	D	D
6116	Other schools & instruction .....	131	41 483	14 452	3 325	997	24.5	6.8
61161	Fine arts schools .....	26	4 508	1 590	337	200	42.7	4.4
611610	Fine arts schools .....	26	4 508	1 590	337	200	42.7	4.4
6116101	Dance schools (including children's & professionals) .....	23	D	D	D	c	D	D
61162	Sports & recreation instruction .....	41	8 309	2 902	615	331	50.2	12.6
611620	Sports & recreation instruction .....	41	8 309	2 902	615	331	50.2	12.6
61163	Language schools .....	2	D	D	D	b	D	D
611630	Language schools .....	2	D	D	D	b	D	D
61169	All other schools & instruction .....	62	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	16	D	D	D	c	D	D
611692	Automobile driving schools .....	13	1 840	722	126	50	42.5	23.6
611699	All other miscellaneous schools & instruction .....	33	D	D	D	e	D	D
6117	Educational support services .....	29	15 996	6 908	1 431	281	57.4	20.7
61171	Educational support services .....	29	15 996	6 908	1 431	281	57.4	20.7
611710	Educational support services .....	29	15 996	6 908	1 431	281	57.4	20.7
<b>Yolo, CA PMSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>27</b>	<b>7 606</b>	<b>1 363</b>	<b>312</b>	<b>144</b>	<b>50.6</b>	<b>8.0</b>
611	Educational services .....	27	7 606	1 363	312	144	50.6	8.0
6115	Technical & trade schools .....	3	D	D	D	b	D	D
61151	Technical & trade schools .....	3	D	D	D	b	D	D
6116	Other schools & instruction .....	20	D	D	D	c	D	D
61169	All other schools & instruction .....	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SALINAS, CA MSA</b>								
<b>61</b>	<b>Educational services</b>	<b>35</b>	<b>16 611</b>	<b>6 818</b>	<b>1 511</b>	<b>166</b>	<b>74.1</b>	<b>3.0</b>
611	Educational services	35	16 611	6 818	1 511	166	74.1	3.0
6114	Business schools, & computer & management training	8	4 570	1 421	223	46	23.8	—
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	2 262	510	108	63	94.3	—
61162	Sports & recreation instruction	6	1 329	259	53	29	100.0	—
611620	Sports & recreation instruction	6	1 329	259	53	29	100.0	—
6117	Educational support services	9	D	D	D	b	D	D
61171	Educational support services	9	D	D	D	b	D	D
611710	Educational support services	9	D	D	D	b	D	D
<b>SAN DIEGO, CA MSA</b>								
<b>61</b>	<b>Educational services</b>	<b>403</b>	<b>310 322</b>	<b>95 928</b>	<b>20 346</b>	<b>3 807</b>	<b>14.6</b>	<b>12.4</b>
611	Educational services	403	310 322	95 928	20 346	3 807	14.6	12.4
6114	Business schools, & computer & management training	75	146 161	43 908	8 913	1 136	4.3	11.3
61141	Business & secretarial schools	11	11 520	5 282	1 291	237	6.4	44.9
611410	Business & secretarial schools	11	11 520	5 282	1 291	237	6.4	44.9
61142	Computer training	28	34 344	15 896	3 643	516	5.6	16.6
611420	Computer training	28	34 344	15 896	3 643	516	5.6	16.6
61143	Professional & management development training	36	100 297	22 730	3 979	383	3.7	5.6
611430	Professional & management development training	36	100 297	22 730	3 979	383	3.7	5.6
6115	Technical & trade schools	72	75 269	22 841	5 124	976	22.3	11.8
61151	Technical & trade schools	72	75 269	22 841	5 124	976	22.3	11.8
611511	Cosmetology & barber schools	15	D	D	D	b	D	D
611512	Flight training	19	21 698	5 778	1 024	261	26.3	32.2
611519	Other trade & technical schools	36	48 316	15 344	3 671	613	20.3	2.0
6116	Other schools & instruction	217	71 078	20 859	5 057	1 526	26.2	11.4
61161	Fine arts schools	47	7 044	2 092	520	254	32.0	22.1
611610	Fine arts schools	47	7 044	2 092	520	254	32.0	22.1
6116101	Dance schools (including children's & professionals)	35	5 131	1 522	366	209	27.8	9.2
6116102	Art, drama, & music schools	12	1 913	570	154	45	43.3	56.7
61162	Sports & recreation instruction	54	15 852	4 800	869	279	32.0	29.8
611620	Sports & recreation instruction	54	15 852	4 800	869	279	32.0	29.8
61163	Language schools	20	15 955	4 693	898	266	11.9	2.9
611630	Language schools	20	15 955	4 693	898	266	11.9	2.9
61169	All other schools & instruction	96	32 227	9 274	2 770	727	29.2	4.3
611691	Exam preparation & tutoring	33	7 901	2 311	626	237	30.9	3.6
611692	Automobile driving schools	15	3 041	1 028	162	66	46.9	18.8
611699	All other miscellaneous schools & instruction	48	21 285	5 935	1 982	424	26.0	2.4
6117	Educational support services	39	17 814	8 320	1 252	169	20.6	28.2
61171	Educational support services	39	17 814	8 320	1 252	169	20.6	28.2
611710	Educational support services	39	17 814	8 320	1 252	169	20.6	28.2
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA</b>								
<b>61</b>	<b>Educational services</b>	<b>1 251</b>	<b>666 762</b>	<b>216 716</b>	<b>47 872</b>	<b>10 235</b>	<b>21.3</b>	<b>14.0</b>
611	Educational services	1 251	666 762	216 716	47 872	10 235	21.3	14.0
6114	Business schools, & computer & management training	235	204 259	66 651	14 448	2 374	16.8	15.4
61141	Business & secretarial schools	15	5 999	2 126	408	107	24.2	41.9
611410	Business & secretarial schools	15	5 999	2 126	408	107	24.2	41.9
61142	Computer training	107	104 848	39 930	9 030	1 305	15.0	17.8
611420	Computer training	107	104 848	39 930	9 030	1 305	15.0	17.8
61143	Professional & management development training	113	93 412	24 595	5 010	962	18.4	11.0
611430	Professional & management development training	113	93 412	24 595	5 010	962	18.4	11.0
6115	Technical & trade schools	165	129 533	48 920	11 782	1 893	13.7	15.5
61151	Technical & trade schools	165	129 533	48 920	11 782	1 893	13.7	15.5
611511	Cosmetology & barber schools	40	8 611	2 932	778	208	15.6	12.0
611512	Flight training	26	38 487	14 380	3 034	575	15.6	23.8
611519	Other trade & technical schools	87	79 932	30 765	7 770	1 072	11.6	10.5
6116	Other schools & instruction	737	260 195	78 508	16 789	5 282	29.2	9.9
61161	Fine arts schools	159	25 468	7 353	1 657	1 098	41.2	10.1
611610	Fine arts schools	159	25 468	7 353	1 657	1 098	41.2	10.1
6116101	Dance schools (including children's & professionals)	109	17 848	5 161	1 153	919	32.6	8.9
6116102	Art, drama, & music schools	50	7 620	2 192	504	179	61.3	13.0
61162	Sports & recreation instruction	179	41 899	13 209	2 572	1 007	44.8	6.2
611620	Sports & recreation instruction	179	41 899	13 209	2 572	1 007	44.8	6.2
61163	Language schools	47	41 455	11 379	2 836	741	8.2	4.2
611630	Language schools	47	41 455	11 379	2 836	741	8.2	4.2
61169	All other schools & instruction	352	151 373	46 567	9 724	2 436	28.6	12.4
611691	Exam preparation & tutoring	124	33 891	10 360	2 318	1 040	30.9	17.8
611692	Automobile driving schools	69	9 055	3 152	615	241	77.2	8.9
611699	All other miscellaneous schools & instruction	159	108 427	33 055	6 791	1 155	23.8	11.0

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.</b>								
<b>61</b>	<b>Educational services—Con.</b>							
611	Educational services—Con.							
6117	Educational support services .....	114	72 775	22 637	4 853	686	19.2	22.4
61171	Educational support services .....	114	72 775	22 637	4 853	686	19.2	22.4
611710	Educational support services .....	114	72 775	22 637	4 853	686	19.2	22.4
<b>Oakland, CA PMSA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>366</b>	<b>180 061</b>	<b>61 779</b>	<b>14 094</b>	<b>3 104</b>	<b>22.5</b>	<b>9.5</b>
611	Educational services .....	366	180 061	61 779	14 094	3 104	22.5	9.5
6114	Business schools, & computer & management training .....	48	44 134	13 946	3 036	508	21.9	5.5
61142	Computer training .....	25	20 578	8 294	1 939	378	34.7	1.0
611420	Computer training .....	25	20 578	8 294	1 939	378	34.7	1.0
61143	Professional & management development training .....	18	20 576	4 805	886	81	11.8	1.4
611430	Professional & management development training .....	18	20 576	4 805	886	81	11.8	1.4
6115	Technical & trade schools .....	58	52 019	22 198	5 484	812	13.5	14.0
61151	Technical & trade schools .....	58	52 019	22 198	5 484	812	13.5	14.0
611511	Cosmetology & barber schools .....	12	2 440	927	264	61	15.4	24.3
611512	Flight training .....	8	15 295	6 073	1 212	261	8.0	22.5
611519	Other trade & technical schools .....	35	33 462	14 971	3 954	485	16.1	7.4
6116	Other schools & instruction .....	216	53 401	16 608	3 532	1 432	34.9	12.6
61161	Fine arts schools .....	51	5 951	1 484	339	230	40.5	10.1
611610	Fine arts schools .....	51	5 951	1 484	339	230	40.5	10.1
6116101	Dance schools (including children's & professionals) .....	41	4 999	1 196	256	190	31.0	11.5
61162	Sports & recreation instruction .....	51	10 045	3 532	704	339	63.8	4.3
611620	Sports & recreation instruction .....	51	10 045	3 532	704	339	63.8	4.3
61163	Language schools .....	6	D	D	D	b	D	D
611630	Language schools .....	6	D	D	D	b	D	D
61169	All other schools & instruction .....	108	D	D	D	f	D	D
611691	Exam preparation & tutoring .....	38	9 443	3 149	719	386	33.1	17.6
611692	Automobile driving schools .....	25	3 746	1 430	308	100	64.4	12.9
611699	All other miscellaneous schools & instruction .....	45	D	D	D	e	D	D
6117	Educational support services .....	44	30 507	9 027	2 042	352	17.3	2.1
61171	Educational support services .....	44	30 507	9 027	2 042	352	17.3	2.1
611710	Educational support services .....	44	30 507	9 027	2 042	352	17.3	2.1
<b>San Francisco, CA PMSA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>386</b>	<b>252 549</b>	<b>79 499</b>	<b>17 468</b>	<b>3 385</b>	<b>20.3</b>	<b>18.1</b>
611	Educational services .....	386	252 549	79 499	17 468	3 385	20.3	18.1
6114	Business schools, & computer & management training .....	83	67 892	22 473	5 340	1 126	17.1	19.0
61142	Computer training .....	29	32 293	12 672	3 217	426	12.1	23.0
611420	Computer training .....	29	32 293	12 672	3 217	426	12.1	23.0
61143	Professional & management development training .....	49	34 349	9 218	1 991	661	22.0	14.1
611430	Professional & management development training .....	49	34 349	9 218	1 991	661	22.0	14.1
6115	Technical & trade schools .....	43	28 658	10 909	2 380	381	6.3	38.5
61151	Technical & trade schools .....	43	28 658	10 909	2 380	381	6.3	38.5
611511	Cosmetology & barber schools .....	13	D	D	D	b	D	D
611512	Flight training .....	3	D	D	D	b	D	D
611519	Other trade & technical schools .....	24	19 722	7 784	1 862	230	6.4	24.2
6116	Other schools & instruction .....	226	122 124	35 683	7 672	1 649	27.2	7.7
61161	Fine arts schools .....	48	9 092	2 870	623	228	41.5	14.2
611610	Fine arts schools .....	48	9 092	2 870	623	228	41.5	14.2
6116101	Dance schools (including children's & professionals) .....	27	5 474	1 607	348	168	38.6	11.9
6116102	Art, drama, & music schools .....	21	3 618	1 263	275	60	46.0	17.6
61162	Sports & recreation instruction .....	50	13 063	3 178	597	204	47.9	5.0
611620	Sports & recreation instruction .....	50	13 063	3 178	597	204	47.9	5.0
61163	Language schools .....	24	30 634	8 087	1 988	413	5.5	3.9
611630	Language schools .....	24	30 634	8 087	1 988	413	5.5	3.9
61169	All other schools & instruction .....	104	69 335	21 548	4 464	804	31.1	9.0
611691	Exam preparation & tutoring .....	35	11 968	3 622	812	289	22.3	27.0
611692	Automobile driving schools .....	18	1 578	546	90	44	98.2	1.8
611699	All other miscellaneous schools & instruction .....	51	55 789	17 380	3 562	471	31.1	5.4
6117	Educational support services .....	34	33 875	10 434	2 076	229	14.0	37.0
61171	Educational support services .....	34	33 875	10 434	2 076	229	14.0	37.0
611710	Educational support services .....	34	33 875	10 434	2 076	229	14.0	37.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.</b>								
<b>San Jose, CA PMSA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>324</b>	<b>163 570</b>	<b>54 858</b>	<b>11 431</b>	<b>2 683</b>	<b>20.6</b>	<b>15.4</b>
611	Educational services .....	324	163 570	54 858	11 431	2 683	20.6	15.4
6114	Business schools, & computer & management training .....	75	81 192	26 580	5 285	645	12.0	17.6
61142	Computer training .....	45	49 596	18 102	3 684	482	8.2	20.1
611420	Computer training .....	45	49 596	18 102	3 684	482	8.2	20.1
61143	Professional & management development training .....	27	D	D	D	c	D	D
611430	Professional & management development training .....	27	D	D	D	c	D	D
6115	Technical & trade schools .....	38	21 183	7 345	1 698	299	26.6	7.9
61151	Technical & trade schools .....	38	21 183	7 345	1 698	299	26.6	7.9
611511	Cosmetology & barber schools .....	9	1 370	434	117	41	39.5	—
611512	Flight training .....	7	4 381	1 368	262	97	91.2	1.0
611519	Other trade & technical schools .....	18	14 573	5 136	1 223	146	5.0	7.9
6116	Other schools & instruction .....	193	54 952	18 472	3 910	1 667	28.7	11.5
61161	Fine arts schools .....	35	7 693	2 460	559	548	41.5	4.0
611610	Fine arts schools .....	35	7 693	2 460	559	548	41.5	4.0
6116101	Dance schools (including children's & professionals) .....	24	5 624	2 047	466	493	24.7	2.9
6116102	Art, drama, & music schools .....	11	2 069	413	93	55	87.0	7.0
61162	Sports & recreation instruction .....	53	12 212	4 598	860	315	34.4	9.5
611620	Sports & recreation instruction .....	53	12 212	4 598	860	315	34.4	9.5
61163	Language schools .....	16	5 274	2 134	605	224	20.5	7.9
611630	Language schools .....	16	5 274	2 134	605	224	20.5	7.9
61169	All other schools & instruction .....	89	29 773	9 280	1 886	580	24.6	14.9
611691	Exam preparation & tutoring .....	37	9 920	2 728	581	245	35.4	5.7
611692	Automobile driving schools .....	16	2 140	749	134	59	68.8	12.1
611699	All other miscellaneous schools & instruction .....	36	17 713	5 803	1 171	276	13.2	20.4
6117	Educational support services .....	18	6 243	2 461	538	72	39.9	46.5
61171	Educational support services .....	18	6 243	2 461	538	72	39.9	46.5
611710	Educational support services .....	18	6 243	2 461	538	72	39.9	46.5
<b>Santa Cruz—Watsonville, CA PMSA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>43</b>	<b>11 643</b>	<b>4 013</b>	<b>811</b>	<b>272</b>	<b>27.5</b>	<b>15.4</b>
611	Educational services .....	43	11 643	4 013	811	272	27.5	15.4
6114	Business schools, & computer & management training .....	12	4 977	1 994	412	34	16.2	16.0
61143	Professional & management development training .....	8	D	D	D	b	D	D
611430	Professional & management development training .....	8	D	D	D	b	D	D
6115	Technical & trade schools .....	6	2 024	600	111	151	18.6	—
61151	Technical & trade schools .....	6	2 024	600	111	151	18.6	—
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	20	4 104	1 254	244	73	36.3	24.3
61169	All other schools & instruction .....	9	2 726	1 008	206	37	40.5	27.2
<b>Santa Rosa, CA PMSA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>67</b>	<b>17 868</b>	<b>4 925</b>	<b>1 160</b>	<b>338</b>	<b>40.3</b>	<b>10.4</b>
611	Educational services .....	67	17 868	4 925	1 160	338	40.3	10.4
6114	Business schools, & computer & management training .....	13	4 993	1 312	296	51	44.3	5.0
61143	Professional & management development training .....	11	D	D	D	b	D	D
611430	Professional & management development training .....	11	D	D	D	b	D	D
6115	Technical & trade schools .....	6	1 583	307	65	23	65.6	.3
61151	Technical & trade schools .....	6	1 583	307	65	23	65.6	.3
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	41	10 273	2 907	676	253	31.8	13.6
61161	Fine arts schools .....	7	1 178	277	67	41	22.3	17.1
611610	Fine arts schools .....	7	1 178	277	67	41	22.3	17.1
6116101	Dance schools (including children's & professionals) .....	6	D	D	D	b	D	D
61162	Sports & recreation instruction .....	12	4 819	1 418	319	85	18.0	1.7
611620	Sports & recreation instruction .....	12	4 819	1 418	319	85	18.0	1.7
61169	All other schools & instruction .....	21	D	D	D	c	D	D
611691	Exam preparation & tutoring .....	7	D	D	D	c	D	D
<b>Vallejo—Fairfield—Napa, CA PMSA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>65</b>	<b>41 071</b>	<b>11 642</b>	<b>2 908</b>	<b>453</b>	<b>14.4</b>	<b>3.8</b>
611	Educational services .....	65	41 071	11 642	2 908	453	14.4	3.8
6115	Technical & trade schools .....	14	24 066	7 561	2 044	227	7.6	—
61151	Technical & trade schools .....	14	24 066	7 561	2 044	227	7.6	—
611511	Cosmetology & barber schools .....	4	D	D	D	b	D	D
611512	Flight training .....	4	D	D	D	c	D	D
611519	Other trade & technical schools .....	5	D	D	D	b	D	D
6116	Other schools & instruction .....	41	15 341	3 584	755	208	23.0	5.0
61161	Fine arts schools .....	13	944	168	45	33	68.2	19.3
611610	Fine arts schools .....	13	944	168	45	33	68.2	19.3
61169	All other schools & instruction .....	21	13 405	3 085	632	129	14.8	4.4
611699	All other miscellaneous schools & instruction .....	11	12 092	2 606	535	78	6.8	4.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN LUIS OBISPO—ATASCADERO—PASO ROBLES, CA MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>41</b>	<b>6 499</b>	<b>1 643</b>	<b>381</b>	<b>143</b>	<b>67.7</b>	<b>16.0</b>
611	Educational services .....	41	6 499	1 643	381	143	67.7	16.0
6115	Technical & trade schools .....	6	1 755	437	109	23	46.8	46.5
61151	Technical & trade schools .....	6	1 755	437	109	23	46.8	46.5
6116	Other schools & instruction .....	25	2 985	554	115	74	98.6	.8
61162	Sports & recreation instruction .....	8	1 229	166	28	26	100.0	—
611620	Sports & recreation instruction .....	8	1 229	166	28	26	100.0	—
<b>SANTA BARBARA—SANTA MARIA—LOMPOC, CA MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>61</b>	<b>27 263</b>	<b>7 867</b>	<b>1 551</b>	<b>464</b>	<b>24.8</b>	<b>6.0</b>
611	Educational services .....	61	27 263	7 867	1 551	464	24.8	6.0
6114	Business schools, & computer & management training .....	13	7 717	2 801	639	109	18.0	2.0
61141	Business & secretarial schools .....	4	D	D	D	b	D	D
611410	Business & secretarial schools .....	4	D	D	D	b	D	D
6115	Technical & trade schools .....	12	2 616	946	205	59	78.4	—
61151	Technical & trade schools .....	12	2 616	946	205	59	78.4	—
611511	Cosmetology & barber schools .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	31	14 439	3 632	626	279	14.4	9.5
61161	Fine arts schools .....	8	D	D	D	b	D	D
611610	Fine arts schools .....	8	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals) .....	6	D	D	D	b	D	D
61162	Sports & recreation instruction .....	11	1 734	544	109	59	67.0	19.7
611620	Sports & recreation instruction .....	11	1 734	544	109	59	67.0	19.7
61163	Language schools .....	3	D	D	D	b	D	D
611630	Language schools .....	3	D	D	D	b	D	D
61169	All other schools & instruction .....	9	D	D	D	c	D	D
611692	Automobile driving schools .....	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	2	D	D	D	a	D	D
6117	Educational support services .....	5	2 491	488	81	17	50.0	4.4
61171	Educational support services .....	5	2 491	488	81	17	50.0	4.4
611710	Educational support services .....	5	2 491	488	81	17	50.0	4.4
<b>STOCKTON—LODI, CA MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>40</b>	<b>8 980</b>	<b>3 419</b>	<b>845</b>	<b>204</b>	<b>33.8</b>	<b>24.6</b>
611	Educational services .....	40	8 980	3 419	845	204	33.8	24.6
6114	Business schools, & computer & management training .....	5	3 125	1 412	352	60	22.6	—
6115	Technical & trade schools .....	5	D	D	D	b	D	D
61151	Technical & trade schools .....	5	D	D	D	b	D	D
6116	Other schools & instruction .....	28	4 203	1 326	320	117	44.6	48.9
61169	All other schools & instruction .....	16	D	D	D	b	D	D
611691	Exam preparation & tutoring .....	5	D	D	D	b	D	D
<b>VISALIA—TULARE—PORTERVILLE, CA MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>22</b>	<b>9 093</b>	<b>3 399</b>	<b>726</b>	<b>260</b>	<b>48.9</b>	<b>11.8</b>
611	Educational services .....	22	9 093	3 399	726	260	48.9	11.8
6114	Business schools, & computer & management training .....	4	4 069	1 925	394	103	89.6	10.4
6115	Technical & trade schools .....	5	D	D	D	b	D	D
61151	Technical & trade schools .....	5	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	12	3 196	899	183	118	25.1	13.6
61162	Sports & recreation instruction .....	2	D	D	D	b	D	D
611620	Sports & recreation instruction .....	2	D	D	D	b	D	D
<b>YUBA CITY, CA MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>928</b>	<b>296</b>	<b>58</b>	<b>23</b>	<b>38.6</b>	<b>—</b>
611	Educational services .....	6	928	296	58	23	38.6	—
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS</b>								
<b>61</b>	<b>Educational services .....</b>	<b>78</b>	<b>15 365</b>	<b>4 353</b>	<b>934</b>	<b>367</b>	<b>44.4</b>	<b>10.5</b>
611	Educational services .....	78	15 365	4 353	934	367	44.4	10.5
6114	Business schools, & computer & management training .....	8	D	D	D	b	D	D
6115	Technical & trade schools .....	10	D	D	D	b	D	D
61151	Technical & trade schools .....	10	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	3	584	162	37	10	D	—
6116	Other schools & instruction .....	56	D	D	D	e	D	D
61162	Sports & recreation instruction .....	15	3 184	841	139	77	29.1	35.6
611620	Sports & recreation instruction .....	15	3 184	841	139	77	29.1	35.6
61169	All other schools & instruction .....	30	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	11	D	D	D	b	D	D

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BAKERSFIELD, CA MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>10</b>	<b>10 010</b>	<b>9 130</b>	<b>2 502</b>	<b>580</b>	<b>111</b>	<b>10.9</b>	<b>.3</b>
611	Educational services .....	10	10 010	9 130	2 502	580	111	10.9	.3
6115	Technical & trade schools .....	4	D	D	D	D	b	D	D
61151	Technical & trade schools .....	4	D	D	D	D	b	D	D
611512	Flight training .....	1	D	D	D	D	a	D	D
6116	Other schools & instruction .....	5	D	D	D	D	b	D	D
61169	All other schools & instruction .....	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	1	D	D	D	D	b	D	D
<b>CHICO-PARADISE, CA MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	D	a	D	D
<b>FRESNO, CA MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>14</b>	<b>3 966</b>	<b>3 489</b>	<b>1 415</b>	<b>319</b>	<b>81</b>	<b>20.1</b>	<b>63.0</b>
611	Educational services .....	14	3 966	3 489	1 415	319	81	20.1	63.0
6115	Technical & trade schools .....	4	799	868	420	97	27	46.8	31.2
61151	Technical & trade schools .....	4	799	868	420	97	27	46.8	31.2
6116	Other schools & instruction .....	7	2 054	1 658	657	133	22	17.2	82.8
61169	All other schools & instruction .....	3	D	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>332</b>	<b>196 434</b>	<b>175 748</b>	<b>58 654</b>	<b>13 970</b>	<b>3 280</b>	<b>13.6</b>	<b>17.8</b>
611	Educational services .....	332	196 434	175 748	58 654	13 970	3 280	13.6	17.8
6114	Business schools, & computer & management training ..	25	15 338	14 949	4 188	1 055	141	13.3	49.3
61143	Professional & management development training ....	22	D	D	D	D	c	D	D
611430	Professional & management development training ..	22	D	D	D	D	c	D	D
6115	Technical & trade schools .....	70	54 338	46 985	16 999	4 047	699	13.8	14.0
61151	Technical & trade schools .....	70	54 338	46 985	16 999	4 047	699	13.8	14.0
611513	Apprenticeship training .....	38	D	D	D	D	e	D	D
611519	Other trade & technical schools .....	29	22 002	19 993	7 905	2 033	426	11.9	6.2
6116	Other schools & instruction .....	205	92 844	81 438	28 119	6 644	2 144	21.5	15.7
61161	Fine arts schools .....	47	14 832	14 153	5 366	1 269	446	18.0	18.2
611610	Fine arts schools .....	47	14 832	14 153	5 366	1 269	446	18.0	18.2
6116101	Dance schools (including children's & professionals') .....	17	3 746	3 529	1 027	310	103	21.5	7.7
6116102	Art, drama, & music schools .....	30	11 086	10 624	4 339	959	343	16.8	21.8
61162	Sports & recreation instruction .....	20	8 765	8 471	3 470	779	252	17.5	6.5
611620	Sports & recreation instruction .....	20	8 765	8 471	3 470	779	252	17.5	6.5
61163	Language schools .....	31	8 637	8 518	3 238	860	583	20.0	50.7
611630	Language schools .....	31	8 637	8 518	3 238	860	583	20.0	50.7
61169	All other schools & instruction .....	107	60 610	50 296	16 045	3 736	863	13.4	11.4
611691	Exam preparation & tutoring .....	16	4 635	3 882	996	211	70	10.6	18.7
611699	All other miscellaneous schools & instruction .....	88	D	D	D	D	f	D	D
6117	Educational support services .....	32	33 914	32 376	9 348	2 224	296	9.0	15.4
61171	Educational support services .....	32	33 914	32 376	9 348	2 224	296	9.0	15.4
611710	Educational support services .....	32	33 914	32 376	9 348	2 224	296	9.0	15.4
<b>Los Angeles—Long Beach, CA PMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>243</b>	<b>152 094</b>	<b>137 599</b>	<b>45 874</b>	<b>10 901</b>	<b>2 480</b>	<b>12.0</b>	<b>18.5</b>
611	Educational services .....	243	152 094	137 599	45 874	10 901	2 480	12.0	18.5
6114	Business schools, & computer & management training ..	17	12 998	12 761	3 329	832	119	11.7	56.2
61143	Professional & management development training ....	15	D	D	D	D	c	D	D
611430	Professional & management development training ..	15	D	D	D	D	c	D	D
6115	Technical & trade schools .....	49	41 989	36 374	12 503	3 031	491	12.7	13.1
61151	Technical & trade schools .....	49	41 989	36 374	12 503	3 031	491	12.7	13.1
611513	Apprenticeship training .....	24	D	D	D	D	e	D	D
611519	Other trade & technical schools .....	23	D	D	D	D	c	D	D
6116	Other schools & instruction .....	154	75 440	64 632	22 521	5 250	1 624	13.0	14.3
61161	Fine arts schools .....	34	10 852	10 366	4 188	934	327	14.0	15.6
611610	Fine arts schools .....	34	10 852	10 366	4 188	934	327	14.0	15.6
6116101	Dance schools (including children's & professionals') .....	9	D	D	D	D	b	D	D
6116102	Art, drama, & music schools .....	25	D	D	D	D	e	D	D
61162	Sports & recreation instruction .....	10	D	D	D	D	c	D	D
611620	Sports & recreation instruction .....	10	D	D	D	D	c	D	D
61163	Language schools .....	25	7 251	7 292	2 805	714	434	22.4	42.6
611630	Language schools .....	25	7 251	7 292	2 805	714	434	22.4	42.6
61169	All other schools & instruction .....	85	D	D	D	D	f	D	D
611691	Exam preparation & tutoring .....	12	4 298	3 579	812	172	61	11.4	12.4
611699	All other miscellaneous schools & instruction .....	71	D	D	D	D	f	D	D
6117	Educational support services .....	23	21 667	23 832	7 521	1 788	246	7.7	21.2
61171	Educational support services .....	23	21 667	23 832	7 521	1 788	246	7.7	21.2
611710	Educational support services .....	23	21 667	23 832	7 521	1 788	246	7.7	21.2
<b>Orange County, CA PMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>57</b>	<b>32 874</b>	<b>28 031</b>	<b>9 498</b>	<b>2 354</b>	<b>592</b>	<b>10.2</b>	<b>15.1</b>
611	Educational services .....	57	32 874	28 031	9 498	2 354	592	10.2	15.1
6115	Technical & trade schools .....	9	D	D	D	D	c	D	D
61151	Technical & trade schools .....	9	D	D	D	D	c	D	D
6116	Other schools & instruction .....	35	13 271	12 710	4 732	1 204	421	11.1	23.1
61161	Fine arts schools .....	9	3 757	3 561	1 143	329	100	29.7	21.8
611610	Fine arts schools .....	9	3 757	3 561	1 143	329	100	29.7	21.8
6116101	Dance schools (including children's & professionals') .....	6	2 286	2 110	818	248	60	28.6	—
6116102	Art, drama, & music schools .....	3	1 471	1 451	325	81	40	D	55.7
61162	Sports & recreation instruction .....	8	4 507	4 407	2 101	469	133	2.4	7.5
611620	Sports & recreation instruction .....	8	4 507	4 407	2 101	469	133	2.4	7.5
61169	All other schools & instruction .....	13	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	11	D	D	D	D	b	D	D
6117	Educational support services .....	6	D	D	D	D	b	D	D
61171	Educational support services .....	6	D	D	D	D	b	D	D
611710	Educational support services .....	6	D	D	D	D	b	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.</b>									
<b>Riverside—San Bernardino, CA PMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>24</b>	<b>8 459</b>	<b>7 102</b>	<b>2 878</b>	<b>615</b>	<b>188</b>	<b>30.1</b>	<b>15.0</b>
611	Educational services .....	24	8 459	7 102	2 878	615	188	30.1	15.0
6115	Technical & trade schools .....	8	D	D	D	D	b	D	D
61151	Technical & trade schools .....	8	D	D	D	D	b	D	D
6116	Other schools & instruction .....	13	D	D	D	D	b	D	D
61169	All other schools & instruction .....	7	D	D	D	D	b	D	D
<b>Ventura, CA PMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>3 007</b>	<b>3 016</b>	<b>404</b>	<b>100</b>	<b>20</b>	<b>81.7</b>	<b>18.3</b>
611	Educational services .....	8	3 007	3 016	404	100	20	81.7	18.3
6115	Technical & trade schools .....	4	D	D	D	D	a	D	D
61151	Technical & trade schools .....	4	D	D	D	D	a	D	D
6116	Other schools & instruction .....	3	D	D	D	D	a	D	D
61169	All other schools & instruction .....	2	D	D	D	D	a	D	D
<b>MERCED, CA MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>3 725</b>	<b>3 658</b>	<b>652</b>	<b>148</b>	<b>32</b>	<b>D</b>	<b>12.0</b>
611	Educational services .....	3	3 725	3 658	652	148	32	D	12.0
6116	Other schools & instruction .....	2	D	D	D	D	b	D	D
61169	All other schools & instruction .....	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	2	D	D	D	D	b	D	D
<b>MODESTO, CA MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>9</b>	<b>1 284</b>	<b>1 247</b>	<b>196</b>	<b>34</b>	<b>14</b>	<b>71.0</b>	<b>10.4</b>
611	Educational services .....	9	1 284	1 247	196	34	14	71.0	10.4
6116	Other schools & instruction .....	8	D	D	D	D	a	D	D
<b>REDDING, CA MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SACRAMENTO—YOLO, CA CMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>50</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
611	Educational services .....	50	D	D	D	D	e	D	D
6115	Technical & trade schools .....	7	7 659	6 954	2 689	573	71	8.1	1.4
61151	Technical & trade schools .....	7	7 659	6 954	2 689	573	71	8.1	1.4
611513	Apprenticeship training .....	5	D	D	D	D	b	D	D
6116	Other schools & instruction .....	30	D	D	D	D	e	D	D
61161	Fine arts schools .....	4	1 305	1 234	426	94	20	—	37.1
611610	Fine arts schools .....	4	1 305	1 234	426	94	20	—	37.1
6116102	Art, drama, & music schools .....	3	D	D	D	D	a	D	D
61169	All other schools & instruction .....	18	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	16	D	D	D	D	c	D	D
6117	Educational support services .....	8	D	D	D	D	b	D	D
61171	Educational support services .....	8	D	D	D	D	b	D	D
611710	Educational support services .....	8	D	D	D	D	b	D	D
<b>Sacramento, CA PMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>43</b>	<b>23 002</b>	<b>21 710</b>	<b>7 601</b>	<b>1 713</b>	<b>372</b>	<b>9.4</b>	<b>31.1</b>
611	Educational services .....	43	23 002	21 710	7 601	1 713	372	9.4	31.1
6115	Technical & trade schools .....	7	7 659	6 954	2 689	573	71	8.1	1.4
61151	Technical & trade schools .....	7	7 659	6 954	2 689	573	71	8.1	1.4
611513	Apprenticeship training .....	5	D	D	D	D	b	D	D
6116	Other schools & instruction .....	24	9 607	9 268	3 787	951	239	14.8	47.0
61161	Fine arts schools .....	3	D	D	D	D	a	D	D
611610	Fine arts schools .....	3	D	D	D	D	a	D	D
61169	All other schools & instruction .....	17	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	15	D	D	D	D	c	D	D
6117	Educational support services .....	7	3 877	3 565	631	103	45	3.2	17.2
61171	Educational support services .....	7	3 877	3 565	631	103	45	3.2	17.2
611710	Educational support services .....	7	3 877	3 565	631	103	45	3.2	17.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SACRAMENTO—YOLO, CA CMSA—Con.</b>									
<b>Yolo, CA PMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	7	D	D	D	D	b	D	D
6116	Other schools & instruction .....	6	D	D	D	D	b	D	D
6117	Educational support services .....	1	D	D	D	D	a	D	D
61171	Educational support services .....	1	D	D	D	D	a	D	D
611710	Educational support services .....	1	D	D	D	D	a	D	D
<b>SALINAS, CA MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>16</b>	<b>10 542</b>	<b>10 173</b>	<b>3 644</b>	<b>1 005</b>	<b>229</b>	<b>12.4</b>	<b>13.9</b>
611	Educational services .....	16	10 542	10 173	3 644	1 005	229	12.4	13.9
6115	Technical & trade schools .....	3	D	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	D	a	D	D
6116	Other schools & instruction .....	12	9 214	8 952	3 207	862	210	10.3	14.5
61169	All other schools & instruction .....	5	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	3	D	D	D	D	c	D	D
<b>SAN DIEGO, CA MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>71</b>	<b>76 606</b>	<b>65 163</b>	<b>21 824</b>	<b>5 263</b>	<b>1 035</b>	<b>9.9</b>	<b>12.8</b>
611	Educational services .....	71	76 606	65 163	21 824	5 263	1 035	9.9	12.8
6114	Business schools, & computer & management training ..	6	13 419	9 117	2 717	612	68	20.8	1.4
61143	Professional & management development training ....	6	13 419	9 117	2 717	612	68	20.8	1.4
611430	Professional & management development training ..	6	13 419	9 117	2 717	612	68	20.8	1.4
6115	Technical & trade schools .....	14	6 541	5 422	2 505	557	203	-	15.3
61151	Technical & trade schools .....	14	6 541	5 422	2 505	557	203	-	15.3
611513	Apprenticeship training .....	8	D	D	D	D	c	D	D
6116	Other schools & instruction .....	38	38 761	33 088	12 093	3 080	595	8.0	20.4
61161	Fine arts schools .....	7	1 034	1 082	393	75	21	23.6	76.4
611610	Fine arts schools .....	7	1 034	1 082	393	75	21	23.6	76.4
61169	All other schools & instruction .....	23	35 799	30 130	10 718	2 751	422	5.7	19.0
611699	All other miscellaneous schools & instruction .....	21	D	D	D	D	e	D	D
6117	Educational support services .....	13	17 885	17 536	4 509	1 014	169	9.7	4.1
61171	Educational support services .....	13	17 885	17 536	4 509	1 014	169	9.7	4.1
611710	Educational support services .....	13	17 885	17 536	4 509	1 014	169	9.7	4.1
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>397</b>	<b>237 414</b>	<b>227 601</b>	<b>78 554</b>	<b>17 577</b>	<b>4 145</b>	<b>20.7</b>	<b>21.2</b>
611	Educational services .....	397	237 414	227 601	78 554	17 577	4 145	20.7	21.2
6114	Business schools, & computer & management training ..	29	40 713	39 771	9 011	2 011	296	26.2	8.7
61142	Computer training .....	7	D	D	D	D	b	D	D
611420	Computer training .....	7	D	D	D	D	b	D	D
61143	Professional & management development training ....	20	34 246	33 803	6 991	1 564	221	22.1	2.5
611430	Professional & management development training ..	20	34 246	33 803	6 991	1 564	221	22.1	2.5
6115	Technical & trade schools .....	61	38 209	35 242	15 986	3 331	580	21.9	12.3
61151	Technical & trade schools .....	61	38 209	35 242	15 986	3 331	580	21.9	12.3
611513	Apprenticeship training .....	33	D	D	D	D	e	D	D
611519	Other trade & technical schools .....	26	14 972	14 655	9 094	1 699	283	20.9	13.4
6116	Other schools & instruction .....	268	110 627	106 985	38 576	8 911	2 731	24.2	33.5
61161	Fine arts schools .....	66	17 366	17 318	6 751	1 525	545	29.2	18.1
611610	Fine arts schools .....	66	17 366	17 318	6 751	1 525	545	29.2	18.1
6116101	Dance schools (including children's & professionals') .....	26	5 806	5 823	1 993	483	144	9.2	17.6
6116102	Art, drama, & music schools .....	40	11 560	11 495	4 758	1 042	401	39.3	18.4
61162	Sports & recreation instruction .....	34	6 311	6 500	2 498	510	192	81.3	12.4
611620	Sports & recreation instruction .....	34	6 311	6 500	2 498	510	192	81.3	12.4
61163	Language schools .....	26	5 091	4 639	1 858	468	548	56.0	17.2
611630	Language schools .....	26	5 091	4 639	1 858	468	548	56.0	17.2
61169	All other schools & instruction .....	142	81 859	78 528	27 469	6 408	1 446	16.8	39.4
611691	Exam preparation & tutoring .....	22	7 242	7 417	2 620	543	273	15.3	57.7
611699	All other miscellaneous schools & instruction .....	120	74 617	71 111	24 849	5 865	1 173	16.9	37.7
6117	Educational support services .....	39	47 865	45 603	14 981	3 324	538	7.2	10.5
61171	Educational support services .....	39	47 865	45 603	14 981	3 324	538	7.2	10.5
611710	Educational support services .....	39	47 865	45 603	14 981	3 324	538	7.2	10.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.</b>									
<b>Oakland, CA PMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>113</b>	<b>77 074</b>	<b>73 156</b>	<b>25 965</b>	<b>5 991</b>	<b>1 193</b>	<b>26.4</b>	<b>28.2</b>
611	Educational services .....	113	77 074	73 156	25 965	5 991	1 193	26.4	28.2
6114	Business schools, & computer & management training ..	8	12 607	12 813	3 700	804	108	57.6	2.5
61143	Professional & management development training ....	5	D	D	D	D	b	D	D
611430	Professional & management development training ..	5	D	D	D	D	b	D	D
6115	Technical & trade schools .....	23	16 080	15 419	5 182	1 259	188	32.9	7.7
61151	Technical & trade schools .....	23	16 080	15 419	5 182	1 259	188	32.9	7.7
611513	Apprenticeship training .....	15	D	D	D	D	c	D	D
6116	Other schools & instruction .....	71	37 464	36 155	12 630	3 007	794	17.6	51.6
61161	Fine arts schools .....	11	2 676	2 764	1 065	273	119	24.4	23.4
611610	Fine arts schools .....	11	2 676	2 764	1 065	273	119	24.4	23.4
6116101	Dance schools (including children's & professionals') .....	6	D	D	D	D	b	D	D
6116102	Art, drama, & music schools .....	5	D	D	D	D	b	D	D
61162	Sports & recreation instruction .....	10	2 061	2 018	760	145	47	85.7	6.0
611620	Sports & recreation instruction .....	10	2 061	2 018	760	145	47	85.7	6.0
61163	Language schools .....	9	2 211	1 904	501	144	145	77.5	18.9
611630	Language schools .....	9	2 211	1 904	501	144	145	77.5	18.9
61169	All other schools & instruction .....	41	30 516	29 469	10 304	2 445	483	8.1	59.5
611691	Exam preparation & tutoring .....	7	3 954	3 753	776	168	87	11.7	79.3
611699	All other miscellaneous schools & instruction .....	34	26 562	25 716	9 528	2 277	396	7.6	56.5
6117	Educational support services .....	11	10 923	8 769	4 453	921	103	10.8	7.5
61171	Educational support services .....	11	10 923	8 769	4 453	921	103	10.8	7.5
611710	Educational support services .....	11	10 923	8 769	4 453	921	103	10.8	7.5
<b>San Francisco, CA PMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>169</b>	<b>100 910</b>	<b>96 081</b>	<b>29 169</b>	<b>6 880</b>	<b>1 634</b>	<b>13.6</b>	<b>17.9</b>
611	Educational services .....	169	100 910	96 081	29 169	6 880	1 634	13.6	17.9
6114	Business schools, & computer & management training ..	13	23 693	22 897	4 069	952	142	4.0	5.8
61143	Professional & management development training ....	10	22 481	21 748	3 632	830	119	1.6	3.3
611430	Professional & management development training ..	10	22 481	21 748	3 632	830	119	1.6	3.3
6115	Technical & trade schools .....	18	6 111	5 358	1 872	378	145	18.9	49.3
61151	Technical & trade schools .....	18	6 111	5 358	1 872	378	145	18.9	49.3
611513	Apprenticeship training .....	9	3 509	2 974	1 090	212	106	3.4	59.0
6116	Other schools & instruction .....	120	40 131	38 327	14 855	3 607	966	26.4	25.1
61161	Fine arts schools .....	36	10 197	10 089	3 665	904	309	39.1	16.5
611610	Fine arts schools .....	36	10 197	10 089	3 665	904	309	39.1	16.5
6116101	Dance schools (including children's & professionals') .....	12	3 249	3 290	1 181	290	71	6.5	11.6
6116102	Art, drama, & music schools .....	24	6 948	6 799	2 484	614	238	54.3	18.9
61162	Sports & recreation instruction .....	7	D	D	D	D	b	D	D
611620	Sports & recreation instruction .....	7	D	D	D	D	b	D	D
61169	All other schools & instruction .....	70	27 187	25 350	9 977	2 423	544	17.7	29.9
611691	Exam preparation & tutoring .....	11	2 465	2 515	1 324	294	79	3.5	40.5
611699	All other miscellaneous schools & instruction .....	59	24 722	22 835	8 653	2 129	465	19.1	28.9
6117	Educational support services .....	18	30 975	29 499	8 373	1 943	381	3.2	11.6
61171	Educational support services .....	18	30 975	29 499	8 373	1 943	381	3.2	11.6
611710	Educational support services .....	18	30 975	29 499	8 373	1 943	381	3.2	11.6
<b>San Jose, CA PMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>66</b>	<b>45 041</b>	<b>44 472</b>	<b>18 609</b>	<b>3 705</b>	<b>1 026</b>	<b>27.3</b>	<b>9.3</b>
611	Educational services .....	66	45 041	44 472	18 609	3 705	1 026	27.3	9.3
6115	Technical & trade schools .....	12	14 267	12 870	8 310	1 542	216	7.6	—
61151	Technical & trade schools .....	12	14 267	12 870	8 310	1 542	216	7.6	—
611513	Apprenticeship training .....	5	5 421	3 946	1 414	316	34	14.5	—
611519	Other trade & technical schools .....	7	8 846	8 924	6 896	1 226	182	3.4	—
6116	Other schools & instruction .....	46	25 593	25 025	8 002	1 638	759	31.1	16.3
61161	Fine arts schools .....	14	3 651	3 617	1 660	286	105	10.2	21.1
611610	Fine arts schools .....	14	3 651	3 617	1 660	286	105	10.2	21.1
6116101	Dance schools (including children's & professionals') .....	6	1 189	1 133	384	91	34	27.1	2.0
6116102	Art, drama, & music schools .....	8	2 462	2 484	1 276	195	71	2.1	30.3
61162	Sports & recreation instruction .....	9	2 107	2 199	954	187	84	74.6	25.0
611620	Sports & recreation instruction .....	9	2 107	2 199	954	187	84	74.6	25.0
61169	All other schools & instruction .....	15	18 418	17 947	4 748	1 009	249	29.9	14.5
611699	All other miscellaneous schools & instruction .....	13	D	D	D	D	c	D	D
6117	Educational support services .....	6	D	D	D	D	b	D	D
61171	Educational support services .....	6	D	D	D	D	b	D	D
611710	Educational support services .....	6	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.</b>									
<b>Santa Cruz—Watsonville, CA PMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>13</b>	<b>4 803</b>	<b>4 779</b>	<b>1 849</b>	<b>409</b>	<b>111</b>	<b>25.6</b>	<b>67.3</b>
611	Educational services .....	13	4 803	4 779	1 849	409	111	25.6	67.3
6116	Other schools & instruction .....	8	3 924	3 985	1 607	343	97	24.0	67.4
61169	All other schools & instruction .....	6	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	6	D	D	D	D	b	D	D
<b>Santa Rosa, CA PMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>28</b>	<b>8 826</b>	<b>8 365</b>	<b>2 704</b>	<b>533</b>	<b>165</b>	<b>15.0</b>	<b>33.3</b>
611	Educational services .....	28	8 826	8 365	2 704	533	165	15.0	33.3
6115	Technical & trade schools .....	7	D	D	D	D	b	D	D
61151	Technical & trade schools .....	7	D	D	D	D	b	D	D
6116	Other schools & instruction .....	15	2 755	2 745	1 224	257	99	10.8	24.5
61169	All other schools & instruction .....	8	1 867	1 833	848	195	77	6.1	32.1
6117	Educational support services .....	3	D	D	D	D	a	D	D
61171	Educational support services .....	3	D	D	D	D	a	D	D
611710	Educational support services .....	3	D	D	D	D	a	D	D
<b>Vallejo—Fairfield—Napa, CA PMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>760</b>	<b>748</b>	<b>258</b>	<b>59</b>	<b>16</b>	<b>48.7</b>	<b>28.0</b>
611	Educational services .....	8	760	748	258	59	16	48.7	28.0
6116	Other schools & instruction .....	8	760	748	258	59	16	48.7	28.0
<b>SAN LUIS OBISPO—ATASCADERO—PASO ROBLES, CA MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	D	b	D	D
6116	Other schools & instruction .....	2	D	D	D	D	b	D	D
<b>SANTA BARBARA—SANTA MARIA—LOMPOC, CA MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>14</b>	<b>7 832</b>	<b>4 370</b>	<b>1 713</b>	<b>294</b>	<b>107</b>	<b>13.7</b>	<b>1.6</b>
611	Educational services .....	14	7 832	4 370	1 713	294	107	13.7	1.6
6116	Other schools & instruction .....	11	D	D	D	D	b	D	D
61161	Fine arts schools .....	1	D	D	D	D	b	D	D
611610	Fine arts schools .....	1	D	D	D	D	b	D	D
6116102	Art, drama, & music schools .....	1	D	D	D	D	b	D	D
<b>STOCKTON—LODI, CA MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>1 633</b>	<b>1 698</b>	<b>771</b>	<b>198</b>	<b>49</b>	<b>9.9</b>	<b>90.1</b>
611	Educational services .....	5	1 633	1 698	771	198	49	9.9	90.1
6116	Other schools & instruction .....	4	D	D	D	D	b	D	D
61169	All other schools & instruction .....	4	D	D	D	D	b	D	D
<b>VISALIA—TULARE—PORTERVILLE, CA MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>26</b>	<b>10 407</b>	<b>9 942</b>	<b>4 387</b>	<b>1 030</b>	<b>260</b>	<b>11.5</b>	<b>18.6</b>
611	Educational services .....	26	10 407	9 942	4 387	1 030	260	11.5	18.6
6116	Other schools & instruction .....	19	D	D	D	D	c	D	D
61161	Fine arts schools .....	3	D	D	D	D	b	D	D
611610	Fine arts schools .....	3	D	D	D	D	b	D	D
6116102	Art, drama, & music schools .....	2	D	D	D	D	b	D	D
61162	Sports & recreation instruction .....	4	D	D	D	D	b	D	D
611620	Sports & recreation instruction .....	4	D	D	D	D	b	D	D
61169	All other schools & instruction .....	11	4 393	3 876	2 254	543	99	5.2	9.2
611699	All other miscellaneous schools & instruction .....	6	D	D	D	D	b	D	D

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ALAMEDA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>229</b>	<b>113 504</b>	<b>41 318</b>	<b>9 565</b>	<b>1 855</b>	<b>23.1</b>	<b>9.9</b>
611	Educational services .....	229	113 504	41 318	9 565	1 855	23.1	9.9
6114	Business schools, & computer & management training .....	28	20 967	4 911	1 130	121	25.8	2.4
61142	Computer training .....	14	5 990	2 287	522	65	54.0	3.6
611420	Computer training .....	14	5 990	2 287	522	65	54.0	3.6
61143	Professional & management development training .....	12	D	D	D	b	D	D
611430	Professional & management development training .....	12	D	D	D	b	D	D
6115	Technical & trade schools .....	43	45 856	20 287	5 082	733	13.4	13.9
61151	Technical & trade schools .....	43	45 856	20 287	5 082	733	13.4	13.9
611511	Cosmetology & barber schools .....	8	D	D	D	b	D	D
611512	Flight training .....	6	D	D	D	c	D	D
611519	Other trade & technical schools .....	27	31 185	14 005	3 725	451	15.1	5.5
6116	Other schools & instruction .....	130	36 793	11 507	2 382	807	28.7	11.5
61161	Fine arts schools .....	32	3 657	1 014	218	160	47.3	5.1
611610	Fine arts schools .....	32	3 657	1 014	218	160	47.3	5.1
6116101	Dance schools (including children's & professionals) .....	25	2 957	817	162	132	35.7	5.4
61162	Sports & recreation instruction .....	26	4 896	1 984	394	169	57.5	.7
611620	Sports & recreation instruction .....	26	4 896	1 984	394	169	57.5	.7
61163	Language schools .....	2	D	D	D	b	D	D
611630	Language schools .....	2	D	D	D	b	D	D
61169	All other schools & instruction .....	70	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	23	6 053	1 895	423	198	37.1	25.8
611692	Automobile driving schools .....	16	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	31	16 638	5 193	1 075	175	15.0	13.2
6117	Educational support services .....	28	9 888	4 613	971	194	41.3	1.1
61171	Educational support services .....	28	9 888	4 613	971	194	41.3	1.1
611710	Educational support services .....	28	9 888	4 613	971	194	41.3	1.1
<b>AMADOR COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	2	D	D	D	b	D	D
61162	Sports & recreation instruction .....	1	D	D	D	b	D	D
611620	Sports & recreation instruction .....	1	D	D	D	b	D	D
<b>BUTTE COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>22</b>	<b>5 411</b>	<b>1 278</b>	<b>228</b>	<b>104</b>	<b>16.4</b>	<b>2.4</b>
611	Educational services .....	22	5 411	1 278	228	104	16.4	2.4
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	16	4 331	908	164	86	14.1	3.0
61169	All other schools & instruction .....	7	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	4	3 267	628	114	26	1.3	—
<b>CALAVERAS COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>634</b>	<b>171</b>	<b>23</b>	<b>23</b>	<b>14.7</b>	<b>85.3</b>
611	Educational services .....	4	634	171	23	23	14.7	85.3
<b>COLUSA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CONTRA COSTA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>137</b>	<b>66 557</b>	<b>20 461</b>	<b>4 529</b>	<b>1 249</b>	<b>21.6</b>	<b>8.9</b>
611	Educational services .....	137	66 557	20 461	4 529	1 249	21.6	8.9
6114	Business schools, & computer & management training .....	20	23 167	9 035	1 906	387	18.3	8.3
61142	Computer training .....	11	14 588	6 007	1 417	313	26.7	—
611420	Computer training .....	11	14 588	6 007	1 417	313	26.7	—
61143	Professional & management development training .....	6	D	D	D	b	D	D
611430	Professional & management development training .....	6	D	D	D	b	D	D
6115	Technical & trade schools .....	15	6 163	1 911	402	79	14.3	14.9
61151	Technical & trade schools .....	15	6 163	1 911	402	79	14.3	14.9
611511	Cosmetology & barber schools .....	4	D	D	D	a	D	D
611512	Flight training .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	86	16 608	5 101	1 150	625	48.6	15.2
61161	Fine arts schools .....	19	2 294	470	121	70	29.8	18.0
611610	Fine arts schools .....	19	2 294	470	121	70	29.8	18.0
6116101	Dance schools (including children's & professionals) .....	16	2 042	379	94	58	24.2	20.2
61162	Sports & recreation instruction .....	25	5 149	1 548	310	170	69.7	7.7
611620	Sports & recreation instruction .....	25	5 149	1 548	310	170	69.7	7.7
61169	All other schools & instruction .....	38	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	15	3 390	1 254	296	188	26.0	3.0
611692	Automobile driving schools .....	9	D	D	D	b	D	D
6117	Educational support services .....	16	20 619	4 414	1 071	158	5.8	2.6
61171	Educational support services .....	16	20 619	4 414	1 071	158	5.8	2.6
611710	Educational support services .....	16	20 619	4 414	1 071	158	5.8	2.6
<b>DEL NORTE COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>EL DORADO COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>21</b>	<b>10 302</b>	<b>3 396</b>	<b>584</b>	<b>157</b>	<b>35.2</b>	<b>3.6</b>
611	Educational services .....	21	10 302	3 396	584	157	35.2	3.6
6114	Business schools, & computer & management training .....	3	D	D	D	b	D	D
61142	Computer training .....	2	D	D	D	b	D	D
611420	Computer training .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	16	2 726	833	118	88	65.3	13.8
61162	Sports & recreation instruction .....	8	1 751	589	89	52	56.3	21.4
611620	Sports & recreation instruction .....	8	1 751	589	89	52	56.3	21.4
<b>FRESNO COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>77</b>	<b>24 825</b>	<b>8 525</b>	<b>2 064</b>	<b>588</b>	<b>34.1</b>	<b>10.3</b>
611	Educational services .....	77	24 825	8 525	2 064	588	34.1	10.3
6114	Business schools, & computer & management training .....	13	5 943	2 216	542	108	49.9	—
6115	Technical & trade schools .....	16	D	D	D	c	D	D
61151	Technical & trade schools .....	16	D	D	D	c	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
611519	Other trade & technical schools .....	11	D	D	D	c	D	D
6116	Other schools & instruction .....	42	D	D	D	e	D	D
61161	Fine arts schools .....	18	D	D	D	c	D	D
611610	Fine arts schools .....	18	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals) .....	16	D	D	D	c	D	D
61163	Language schools .....	1	D	D	D	b	D	D
611630	Language schools .....	1	D	D	D	b	D	D
61169	All other schools & instruction .....	18	D	D	D	b	D	D
611692	Automobile driving schools .....	3	D	D	D	b	D	D
<b>HUMBOLDT COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>15</b>	<b>3 539</b>	<b>668</b>	<b>154</b>	<b>99</b>	<b>85.4</b>	<b>—</b>
611	Educational services .....	15	3 539	668	154	99	85.4	—
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	11	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
<b>IMPERIAL COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>381</b>	<b>146</b>	<b>34</b>	<b>30</b>	<b>41.5</b>	<b>24.1</b>
611	Educational services .....	7	381	146	34	30	41.5	24.1
<b>INYO COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KERN COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>57</b>	<b>23 021</b>	<b>5 528</b>	<b>1 469</b>	<b>405</b>	<b>15.5</b>	<b>19.4</b>
611	Educational services .....	57	23 021	5 528	1 469	405	15.5	19.4
6114	Business schools, & computer & management training .....	3	D	D	D	c	D	D
6115	Technical & trade schools .....	12	12 330	1 990	499	72	5.3	5.4
61151	Technical & trade schools .....	12	12 330	1 990	499	72	5.3	5.4
611511	Cosmetology & barber schools .....	3	743	193	50	15	D	—
611512	Flight training .....	3	D	D	D	b	D	D
6116	Other schools & instruction .....	39	D	D	D	c	D	D
61161	Fine arts schools .....	15	1 218	263	73	78	34.5	31.5
611610	Fine arts schools .....	15	1 218	263	73	78	34.5	31.5
6116101	Dance schools (including children's & professionals) .....	14	D	D	D	b	D	D
61162	Sports & recreation instruction .....	8	1 238	460	104	66	93.9	6.1
611620	Sports & recreation instruction .....	8	1 238	460	104	66	93.9	6.1
61169	All other schools & instruction .....	16	D	D	D	b	D	D
611692	Automobile driving schools .....	7	D	D	D	b	D	D
<b>KINGS COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>5</b>	<b>516</b>	<b>109</b>	<b>26</b>	<b>21</b>	<b>68.2</b>	<b>4.1</b>
611	Educational services .....	5	516	109	26	21	68.2	4.1
<b>LAKE COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>LASSEN COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>LOS ANGELES COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1 210</b>	<b>669 408</b>	<b>222 551</b>	<b>47 487</b>	<b>10 869</b>	<b>24.9</b>	<b>14.5</b>
611	Educational services .....	1 210	669 408	222 551	47 487	10 869	24.9	14.5
6114	Business schools, & computer & management training .....	178	180 026	66 687	14 203	1 823	15.7	19.2
61141	Business & secretarial schools .....	23	18 022	8 475	1 990	365	19.8	14.8
611410	Business & secretarial schools .....	23	18 022	8 475	1 990	365	19.8	14.8
61142	Computer training .....	87	122 272	46 282	9 327	1 062	12.6	24.1
611420	Computer training .....	87	122 272	46 282	9 327	1 062	12.6	24.1
61143	Professional & management development training .....	68	39 732	11 930	2 886	396	23.6	6.2
611430	Professional & management development training .....	68	39 732	11 930	2 886	396	23.6	6.2
6115	Technical & trade schools .....	199	143 987	47 196	10 465	2 127	14.9	11.6
61151	Technical & trade schools .....	199	143 987	47 196	10 465	2 127	14.9	11.6
611511	Cosmetology & barber schools .....	63	D	D	D	e	D	D
611512	Flight training .....	26	23 308	6 756	1 336	271	17.5	25.8
611513	Apprenticeship training .....	9	D	D	D	c	D	D
611519	Other trade & technical schools .....	101	96 121	32 091	7 010	1 356	12.9	7.6
6116	Other schools & instruction .....	730	296 957	90 074	18 908	6 198	30.4	14.1
61161	Fine arts schools .....	188	55 569	19 263	4 260	1 223	24.6	13.9
611610	Fine arts schools .....	188	55 569	19 263	4 260	1 223	24.6	13.9
6116101	Dance schools (including children's & professionals) .....	96	22 243	6 449	1 339	606	26.6	17.2
6116102	Art, drama, & music schools .....	92	33 326	12 814	2 921	617	23.3	11.8
61162	Sports & recreation instruction .....	121	41 746	11 708	2 091	749	44.6	22.4
611620	Sports & recreation instruction .....	121	41 746	11 708	2 091	749	44.6	22.4
61163	Language schools .....	47	39 467	9 539	2 082	611	19.3	1.1
611630	Language schools .....	47	39 467	9 539	2 082	611	19.3	1.1
61169	All other schools & instruction .....	374	160 175	49 564	10 475	3 615	31.4	15.2
611691	Exam preparation & tutoring .....	148	49 060	16 432	3 526	1 582	37.6	18.9
611692	Automobile driving schools .....	75	20 030	8 426	1 972	692	59.2	12.1
611699	All other miscellaneous schools & instruction .....	151	91 085	24 706	4 977	1 341	21.9	13.9
6117	Educational support services .....	103	48 438	18 594	3 911	721	55.6	8.0
61171	Educational support services .....	103	48 438	18 594	3 911	721	55.6	8.0
611710	Educational support services .....	103	48 438	18 594	3 911	721	55.6	8.0
<b>MADERA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>1 422</b>	<b>271</b>	<b>44</b>	<b>23</b>	<b>78.9</b>	<b>—</b>
611	Educational services .....	7	1 422	271	44	23	78.9	—
6116	Other schools & instruction .....	6	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MARIN COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>85</b>	<b>47 604</b>	<b>15 426</b>	<b>2 856</b>	<b>505</b>	<b>21.7</b>	<b>4.3</b>
611	Educational services .....	85	47 604	15 426	2 856	505	21.7	4.3
6114	Business schools, & computer & management training .....	20	11 836	2 755	458	60	24.7	7.0
61143	Professional & management development training .....	17	D	D	D	b	D	D
611430	Professional & management development training .....	17	D	D	D	b	D	D
6115	Technical & trade schools .....	6	6 502	3 209	792	81	2.0	4.4
61151	Technical & trade schools .....	6	6 502	3 209	792	81	2.0	4.4
611511	Cosmetology & barber schools .....	3	D	D	D	a	D	D
611519	Other trade & technical schools .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	52	23 874	7 858	1 267	328	22.2	3.8
61161	Fine arts schools .....	9	1 679	517	121	30	40.0	13.9
611610	Fine arts schools .....	9	1 679	517	121	30	40.0	13.9
6116102	Art, drama, & music schools .....	4	1 033	442	104	15	25.1	—
61162	Sports & recreation instruction .....	19	4 092	687	124	65	66.1	1.0
611620	Sports & recreation instruction .....	19	4 092	687	124	65	66.1	1.0
61163	Language schools .....	2	D	D	D	b	D	D
611630	Language schools .....	2	D	D	D	b	D	D
61169	All other schools & instruction .....	22	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	12	13 800	5 679	775	161	5.6	4.6
6117	Educational support services .....	7	5 392	1 604	339	36	36.7	.4
61171	Educational support services .....	7	5 392	1 604	339	36	36.7	.4
611710	Educational support services .....	7	5 392	1 604	339	36	36.7	.4
<b>MARIPOSA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>MENDOCINO COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>728</b>	<b>74</b>	<b>20</b>	<b>11</b>	<b>87.4</b>	<b>—</b>
611	Educational services .....	8	728	74	20	11	87.4	—
<b>MERCED COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>9</b>	<b>1 842</b>	<b>413</b>	<b>91</b>	<b>37</b>	<b>75.6</b>	<b>—</b>
611	Educational services .....	9	1 842	413	91	37	75.6	—
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	6	D	D	D	b	D	D
<b>MONTEREY COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>35</b>	<b>16 611</b>	<b>6 818</b>	<b>1 511</b>	<b>166</b>	<b>74.1</b>	<b>3.0</b>
611	Educational services .....	35	16 611	6 818	1 511	166	74.1	3.0
6114	Business schools, & computer & management training .....	8	4 570	1 421	223	46	23.8	—
6115	Technical & trade schools .....	5	D	D	D	a	D	D
61151	Technical & trade schools .....	5	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	13	2 262	510	108	63	94.3	—
61162	Sports & recreation instruction .....	6	1 329	259	53	29	100.0	—
611620	Sports & recreation instruction .....	6	1 329	259	53	29	100.0	—
6117	Educational support services .....	9	D	D	D	b	D	D
61171	Educational support services .....	9	D	D	D	b	D	D
611710	Educational support services .....	9	D	D	D	b	D	D
<b>NAPA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>24</b>	<b>20 589</b>	<b>6 652</b>	<b>1 679</b>	<b>250</b>	<b>15.6</b>	<b>—</b>
611	Educational services .....	24	20 589	6 652	1 679	250	15.6	—
6115	Technical & trade schools .....	3	D	D	D	c	D	D
61151	Technical & trade schools .....	3	D	D	D	c	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
611512	Flight training .....	1	D	D	D	c	D	D
6116	Other schools & instruction .....	18	D	D	D	c	D	D
61169	All other schools & instruction .....	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEVADA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>12</b>	<b>2 723</b>	<b>871</b>	<b>215</b>	<b>45</b>	<b>47.2</b>	<b>23.4</b>
611	Educational services .....	12	2 723	871	215	45	47.2	23.4
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	8	1 479	292	53	26	65.3	34.7
61162	Sports & recreation instruction .....	5	1 170	197	37	17	56.2	43.8
611620	Sports & recreation instruction .....	5	1 170	197	37	17	56.2	43.8
<b>ORANGE COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>463</b>	<b>294 094</b>	<b>107 133</b>	<b>23 250</b>	<b>5 141</b>	<b>27.1</b>	<b>15.2</b>
611	Educational services .....	463	294 094	107 133	23 250	5 141	27.1	15.2
6114	Business schools, & computer & management training .....	91	139 115	55 768	11 176	1 373	14.2	13.4
61141	Business & secretarial schools .....	10	19 104	4 686	1 134	209	21.0	59.1
611410	Business & secretarial schools .....	10	19 104	4 686	1 134	209	21.0	59.1
61142	Computer training .....	44	73 170	38 057	7 544	865	8.4	3.4
611420	Computer training .....	44	73 170	38 057	7 544	865	8.4	3.4
61143	Professional & management development training .....	37	46 841	13 025	2 498	299	20.6	10.4
611430	Professional & management development training .....	37	46 841	13 025	2 498	299	20.6	10.4
6115	Technical & trade schools .....	79	63 778	23 422	5 242	1 371	26.8	26.6
61151	Technical & trade schools .....	79	63 778	23 422	5 242	1 371	26.8	26.6
611511	Cosmetology & barber schools .....	21	D	D	D	e	D	D
611512	Flight training .....	13	15 262	3 607	663	172	35.7	31.4
611519	Other trade & technical schools .....	43	40 183	17 411	3 948	907	25.5	21.9
6116	Other schools & instruction .....	247	71 589	21 496	4 999	2 230	36.7	11.1
61161	Fine arts schools .....	63	15 902	5 456	1 177	845	41.3	11.8
611610	Fine arts schools .....	63	15 902	5 456	1 177	845	41.3	11.8
6116101	Dance schools (including children's & professionals) .....	42	7 954	2 664	620	399	35.0	2.7
6116102	Art, drama, & music schools .....	21	7 948	2 792	557	446	47.6	20.9
61162	Sports & recreation instruction .....	62	14 016	3 968	923	414	39.2	15.0
611620	Sports & recreation instruction .....	62	14 016	3 968	923	414	39.2	15.0
61163	Language schools .....	11	D	D	D	c	D	D
611630	Language schools .....	11	D	D	D	c	D	D
61169	All other schools & instruction .....	111	D	D	D	f	D	D
611691	Exam preparation & tutoring .....	55	12 343	4 006	949	386	35.6	11.0
611692	Automobile driving schools .....	15	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	41	20 499	6 046	1 431	399	27.5	6.5
6117	Educational support services .....	46	19 612	6 447	1 833	167	83.7	5.7
61171	Educational support services .....	46	19 612	6 447	1 833	167	83.7	5.7
611710	Educational support services .....	46	19 612	6 447	1 833	167	83.7	5.7
<b>PLACER COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>48</b>	<b>17 861</b>	<b>6 176</b>	<b>1 206</b>	<b>350</b>	<b>43.2</b>	<b>6.5</b>
611	Educational services .....	48	17 861	6 176	1 206	350	43.2	6.5
6115	Technical & trade schools .....	6	D	D	D	b	D	D
61151	Technical & trade schools .....	6	D	D	D	b	D	D
6116	Other schools & instruction .....	31	6 874	2 770	611	236	39.7	12.9
61161	Fine arts schools .....	7	1 476	725	139	58	19.2	13.3
611610	Fine arts schools .....	7	1 476	725	139	58	19.2	13.3
6116101	Dance schools (including children's & professionals) .....	6	D	D	D	b	D	D
61162	Sports & recreation instruction .....	12	2 516	792	173	134	54.7	20.8
611620	Sports & recreation instruction .....	12	2 516	792	173	134	54.7	20.8
61169	All other schools & instruction .....	11	D	D	D	b	D	D
6117	Educational support services .....	4	D	D	D	b	D	D
61171	Educational support services .....	4	D	D	D	b	D	D
611710	Educational support services .....	4	D	D	D	b	D	D
<b>RIVERSIDE COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>119</b>	<b>36 777</b>	<b>12 249</b>	<b>2 556</b>	<b>659</b>	<b>31.0</b>	<b>22.8</b>
611	Educational services .....	119	36 777	12 249	2 556	659	31.0	22.8
6114	Business schools, & computer & management training .....	15	6 342	3 260	656	100	20.5	5.5
6115	Technical & trade schools .....	27	12 077	3 674	748	136	11.9	44.9
61151	Technical & trade schools .....	27	12 077	3 674	748	136	11.9	44.9
611511	Cosmetology & barber schools .....	8	D	D	D	b	D	D
611519	Other trade & technical schools .....	15	D	D	D	b	D	D
6116	Other schools & instruction .....	66	16 582	4 764	1 035	403	46.2	12.9
61161	Fine arts schools .....	13	1 754	441	100	59	82.9	3.1
611610	Fine arts schools .....	13	1 754	441	100	59	82.9	3.1
6116101	Dance schools (including children's & professionals) .....	12	D	D	D	b	D	D
61162	Sports & recreation instruction .....	25	7 129	1 418	303	146	33.8	22.8
611620	Sports & recreation instruction .....	25	7 129	1 418	303	146	33.8	22.8
61169	All other schools & instruction .....	27	D	D	D	c	D	D
611691	Exam preparation & tutoring .....	9	D	D	D	b	D	D
611692	Automobile driving schools .....	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	12	3 270	1 638	361	85	34.4	5.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SACRAMENTO COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>173</b>	<b>90 569</b>	<b>33 907</b>	<b>8 142</b>	<b>1 581</b>	<b>20.7</b>	<b>10.7</b>
611	Educational services .....	173	90 569	33 907	8 142	1 581	20.7	10.7
6114	Business schools, & computer & management training .....	31	20 916	7 877	1 951	296	15.9	3.1
61142	Computer training .....	16	17 651	6 987	1 728	266	10.5	3.6
611420	Computer training .....	16	17 651	6 987	1 728	266	10.5	3.6
6115	Technical & trade schools .....	34	26 190	9 891	2 451	381	14.2	15.8
61151	Technical & trade schools .....	34	26 190	9 891	2 451	381	14.2	15.8
611511	Cosmetology & barber schools .....	5	1 864	831	208	41	—	—
611519	Other trade & technical schools .....	25	D	D	D	e	D	D
6116	Other schools & instruction .....	84	31 883	10 849	2 596	673	17.8	4.9
61161	Fine arts schools .....	16	2 609	819	186	124	46.6	—
611610	Fine arts schools .....	16	2 609	819	186	124	46.6	—
6116101	Dance schools (including children's & professionals) .....	14	D	D	D	c	D	D
61162	Sports & recreation instruction .....	21	4 042	1 521	353	145	44.8	3.8
611620	Sports & recreation instruction .....	21	4 042	1 521	353	145	44.8	3.8
61163	Language schools .....	1	D	D	D	b	D	D
611630	Language schools .....	1	D	D	D	b	D	D
61169	All other schools & instruction .....	46	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	13	D	D	D	b	D	D
611692	Automobile driving schools .....	10	1 360	568	97	34	22.2	32.0
611699	All other miscellaneous schools & instruction .....	23	D	D	D	e	D	D
6117	Educational support services .....	24	11 580	5 290	1 144	231	52.1	28.5
61171	Educational support services .....	24	11 580	5 290	1 144	231	52.1	28.5
611710	Educational support services .....	24	11 580	5 290	1 144	231	52.1	28.5
<b>SAN BENITO COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>SAN BERNARDINO COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>137</b>	<b>52 529</b>	<b>18 521</b>	<b>4 261</b>	<b>1 117</b>	<b>23.3</b>	<b>13.8</b>
611	Educational services .....	137	52 529	18 521	4 261	1 117	23.3	13.8
6114	Business schools, & computer & management training .....	21	8 117	3 614	781	218	41.3	12.1
61142	Computer training .....	15	7 307	3 392	727	187	40.1	12.5
611420	Computer training .....	15	7 307	3 392	727	187	40.1	12.5
6115	Technical & trade schools .....	42	32 066	11 223	2 614	453	13.0	11.0
61151	Technical & trade schools .....	42	32 066	11 223	2 614	453	13.0	11.0
611511	Cosmetology & barber schools .....	11	2 680	925	199	46	.1	5.0
611512	Flight training .....	8	4 800	1 168	253	69	38.3	9.8
611519	Other trade & technical schools .....	23	24 586	9 130	2 162	338	9.4	11.9
6116	Other schools & instruction .....	63	11 241	3 291	782	431	38.6	23.3
61161	Fine arts schools .....	19	2 535	698	161	102	27.5	29.8
611610	Fine arts schools .....	19	2 535	698	161	102	27.5	29.8
6116101	Dance schools (including children's & professionals) .....	16	D	D	D	b	D	D
61162	Sports & recreation instruction .....	17	2 983	855	187	116	76.3	8.5
611620	Sports & recreation instruction .....	17	2 983	855	187	116	76.3	8.5
61169	All other schools & instruction .....	27	5 723	1 738	434	213	23.9	28.1
611699	All other miscellaneous schools & instruction .....	11	3 182	887	239	90	8.3	32.8
<b>SAN DIEGO COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>403</b>	<b>310 322</b>	<b>95 928</b>	<b>20 346</b>	<b>3 807</b>	<b>14.6</b>	<b>12.4</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN DIEGO COUNTY, CA—Con.</b>								
<b>61</b>	<b>Educational services—Con.</b>							
611	Educational services .....	403	310 322	95 928	20 346	3 807	14.6	12.4
6114	Business schools, & computer & management training .....	75	146 161	43 908	8 913	1 136	4.3	11.3
61141	Business & secretarial schools .....	11	11 520	5 282	1 291	237	6.4	44.9
611410	Business & secretarial schools .....	11	11 520	5 282	1 291	237	6.4	44.9
61142	Computer training .....	28	34 344	15 896	3 643	516	5.6	16.6
611420	Computer training .....	28	34 344	15 896	3 643	516	5.6	16.6
61143	Professional & management development training .....	36	100 297	22 730	3 979	383	3.7	5.6
611430	Professional & management development training .....	36	100 297	22 730	3 979	383	3.7	5.6
6115	Technical & trade schools .....	72	75 269	22 841	5 124	976	22.3	11.8
61151	Technical & trade schools .....	72	75 269	22 841	5 124	976	22.3	11.8
611511	Cosmetology & barber schools .....	15	D	D	D	b	D	D
611512	Flight training .....	19	21 698	5 778	1 024	261	26.3	32.2
611519	Other trade & technical schools .....	36	48 316	15 344	3 671	613	20.3	2.0
6116	Other schools & instruction .....	217	71 078	20 859	5 057	1 526	26.2	11.4
61161	Fine arts schools .....	47	7 044	2 092	520	254	32.0	22.1
611610	Fine arts schools .....	47	7 044	2 092	520	254	32.0	22.1
6116101	Dance schools (including children's & professionals) .....	35	5 131	1 522	366	209	27.8	9.2
6116102	Art, drama, & music schools .....	12	1 913	570	154	45	43.3	56.7
61162	Sports & recreation instruction .....	54	15 852	4 800	869	279	32.0	29.8
611620	Sports & recreation instruction .....	54	15 852	4 800	869	279	32.0	29.8
61163	Language schools .....	20	15 955	4 693	898	266	11.9	2.9
611630	Language schools .....	20	15 955	4 693	898	266	11.9	2.9
61169	All other schools & instruction .....	96	32 227	9 274	2 770	727	29.2	4.3
611691	Exam preparation & tutoring .....	33	7 901	2 311	626	237	30.9	3.6
611692	Automobile driving schools .....	15	3 041	1 028	162	66	46.9	18.8
611699	All other miscellaneous schools & instruction .....	48	21 285	5 935	1 982	424	26.0	2.4
6117	Educational support services .....	39	17 814	8 320	1 252	169	20.6	28.2
61171	Educational support services .....	39	17 814	8 320	1 252	169	20.6	28.2
611710	Educational support services .....	39	17 814	8 320	1 252	169	20.6	28.2
<b>SAN FRANCISCO COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>200</b>	<b>151 920</b>	<b>47 470</b>	<b>10 984</b>	<b>2 208</b>	<b>19.8</b>	<b>18.7</b>
611	Educational services .....	200	151 920	47 470	10 984	2 208	19.8	18.7
6114	Business schools, & computer & management training .....	41	48 225	16 266	4 109	981	10.5	19.7
61142	Computer training .....	17	28 456	10 564	2 656	382	9.0	20.4
611420	Computer training .....	17	28 456	10 564	2 656	382	9.0	20.4
61143	Professional & management development training .....	20	D	D	D	f	D	D
611430	Professional & management development training .....	20	D	D	D	f	D	D
6115	Technical & trade schools .....	27	19 152	6 716	1 314	232	7.9	53.8
61151	Technical & trade schools .....	27	19 152	6 716	1 314	232	7.9	53.8
611511	Cosmetology & barber schools .....	7	1 916	571	151	36	10.9	8.5
611512	Flight training .....	2	D	D	D	b	D	D
611519	Other trade & technical schools .....	16	D	D	D	c	D	D
6116	Other schools & instruction .....	115	80 059	22 909	5 250	949	26.9	9.6
61161	Fine arts schools .....	24	4 684	1 529	329	122	40.8	17.4
611610	Fine arts schools .....	24	4 684	1 529	329	122	40.8	17.4
6116101	Dance schools (including children's & professionals) .....	10	2 191	748	167	84	25.7	8.0
6116102	Art, drama, & music schools .....	14	2 493	781	162	38	54.0	25.6
61162	Sports & recreation instruction .....	14	3 094	1 032	237	44	50.6	5.2
611620	Sports & recreation instruction .....	14	3 094	1 032	237	44	50.6	5.2
61163	Language schools .....	19	26 974	7 304	1 763	372	4.4	4.5
611630	Language schools .....	19	26 974	7 304	1 763	372	4.4	4.5
61169	All other schools & instruction .....	58	45 307	13 044	2 921	411	37.3	12.1
611691	Exam preparation & tutoring .....	17	7 866	2 112	470	140	13.1	40.9
611692	Automobile driving schools .....	13	1 065	407	69	37	97.3	2.7
611699	All other miscellaneous schools & instruction .....	28	36 376	10 525	2 382	234	40.7	6.2
6117	Educational support services .....	17	4 484	1 579	311	46	43.8	20.5
61171	Educational support services .....	17	4 484	1 579	311	46	43.8	20.5
611710	Educational support services .....	17	4 484	1 579	311	46	43.8	20.5
<b>SAN JOAQUIN COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>40</b>	<b>8 980</b>	<b>3 419</b>	<b>845</b>	<b>204</b>	<b>33.8</b>	<b>24.6</b>
611	Educational services .....	40	8 980	3 419	845	204	33.8	24.6
6114	Business schools, & computer & management training .....	5	3 125	1 412	352	60	22.6	—
6115	Technical & trade schools .....	5	D	D	D	b	D	D
61151	Technical & trade schools .....	5	D	D	D	b	D	D
6116	Other schools & instruction .....	28	4 203	1 326	320	117	44.6	48.9
61169	All other schools & instruction .....	16	D	D	D	b	D	D
611691	Exam preparation & tutoring .....	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN LUIS OBISPO COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>41</b>	<b>6 499</b>	<b>1 643</b>	<b>381</b>	<b>143</b>	<b>67.7</b>	<b>16.0</b>
611	Educational services .....	41	6 499	1 643	381	143	67.7	16.0
6115	Technical & trade schools .....	6	1 755	437	109	23	46.8	46.5
61151	Technical & trade schools .....	6	1 755	437	109	23	46.8	46.5
6116	Other schools & instruction .....	25	2 985	554	115	74	98.6	.8
61162	Sports & recreation instruction .....	8	1 229	166	28	26	100.0	—
611620	Sports & recreation instruction .....	8	1 229	166	28	26	100.0	—
<b>SAN MATEO COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>101</b>	<b>53 025</b>	<b>16 603</b>	<b>3 628</b>	<b>672</b>	<b>20.7</b>	<b>29.0</b>
611	Educational services .....	101	53 025	16 603	3 628	672	20.7	29.0
6114	Business schools, & computer & management training .....	22	7 831	3 452	773	85	45.9	32.4
61143	Professional & management development training .....	12	D	D	D	b	D	D
611430	Professional & management development training .....	12	D	D	D	b	D	D
6115	Technical & trade schools .....	10	3 004	984	274	68	4.9	14.7
61151	Technical & trade schools .....	10	3 004	984	274	68	4.9	14.7
611511	Cosmetology & barber schools .....	3	D	D	D	b	D	D
6116	Other schools & instruction .....	59	18 191	4 916	1 155	372	35.3	4.4
61161	Fine arts schools .....	15	2 729	824	173	76	43.8	8.8
611610	Fine arts schools .....	15	2 729	824	173	76	43.8	8.8
6116101	Dance schools (including children's & professionals') .....	12	2 637	784	164	69	43.1	9.1
61162	Sports & recreation instruction .....	17	5 877	1 459	236	95	33.7	7.7
611620	Sports & recreation instruction .....	17	5 877	1 459	236	95	33.7	7.7
61169	All other schools & instruction .....	24	D	D	D	c	D	D
611691	Exam preparation & tutoring .....	11	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	11	5 613	1 176	405	76	30.9	2.0
6117	Educational support services .....	10	23 999	7 251	1 426	147	3.3	48.3
61171	Educational support services .....	10	23 999	7 251	1 426	147	3.3	48.3
611710	Educational support services .....	10	23 999	7 251	1 426	147	3.3	48.3
<b>SANTA BARBARA COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>61</b>	<b>27 263</b>	<b>7 867</b>	<b>1 551</b>	<b>464</b>	<b>24.8</b>	<b>6.0</b>
611	Educational services .....	61	27 263	7 867	1 551	464	24.8	6.0
6114	Business schools, & computer & management training .....	13	7 717	2 801	639	109	18.0	2.0
61141	Business & secretarial schools .....	4	D	D	D	b	D	D
611410	Business & secretarial schools .....	4	D	D	D	b	D	D
6115	Technical & trade schools .....	12	2 616	946	205	59	78.4	—
61151	Technical & trade schools .....	12	2 616	946	205	59	78.4	—
611511	Cosmetology & barber schools .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	31	14 439	3 632	626	279	14.4	9.5
61161	Fine arts schools .....	8	D	D	D	b	D	D
611610	Fine arts schools .....	8	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals') .....	6	D	D	D	b	D	D
61162	Sports & recreation instruction .....	11	1 734	544	109	59	67.0	19.7
611620	Sports & recreation instruction .....	11	1 734	544	109	59	67.0	19.7
61163	Language schools .....	3	D	D	D	b	D	D
611630	Language schools .....	3	D	D	D	b	D	D
61169	All other schools & instruction .....	9	D	D	D	c	D	D
611692	Automobile driving schools .....	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	2	D	D	D	a	D	D
6117	Educational support services .....	5	2 491	488	81	17	50.0	4.4
61171	Educational support services .....	5	2 491	488	81	17	50.0	4.4
611710	Educational support services .....	5	2 491	488	81	17	50.0	4.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SANTA CLARA COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>324</b>	<b>163 570</b>	<b>54 858</b>	<b>11 431</b>	<b>2 683</b>	<b>20.6</b>	<b>15.4</b>
611	Educational services .....	324	163 570	54 858	11 431	2 683	20.6	15.4
6114	Business schools, & computer & management training .....	75	81 192	26 580	5 285	645	12.0	17.6
61142	Computer training .....	45	49 596	18 102	3 684	482	8.2	20.1
611420	Computer training .....	45	49 596	18 102	3 684	482	8.2	20.1
61143	Professional & management development training .....	27	D	D	D	c	D	D
611430	Professional & management development training .....	27	D	D	D	c	D	D
6115	Technical & trade schools .....	38	21 183	7 345	1 698	299	26.6	7.9
61151	Technical & trade schools .....	38	21 183	7 345	1 698	299	26.6	7.9
611511	Cosmetology & barber schools .....	9	1 370	434	117	41	39.5	—
611512	Flight training .....	7	4 381	1 368	262	97	91.2	1.0
611519	Other trade & technical schools .....	18	14 573	5 136	1 223	146	5.0	7.9
6116	Other schools & instruction .....	193	54 952	18 472	3 910	1 667	28.7	11.5
61161	Fine arts schools .....	35	7 693	2 460	559	548	41.5	4.0
611610	Fine arts schools .....	35	7 693	2 460	559	548	41.5	4.0
6116101	Dance schools (including children's & professionals) .....	24	5 624	2 047	466	493	24.7	2.9
6116102	Art, drama, & music schools .....	11	2 069	413	93	55	87.0	7.0
61162	Sports & recreation instruction .....	53	12 212	4 598	860	315	34.4	9.5
611620	Sports & recreation instruction .....	53	12 212	4 598	860	315	34.4	9.5
61163	Language schools .....	16	5 274	2 134	605	224	20.5	7.9
611630	Language schools .....	16	5 274	2 134	605	224	20.5	7.9
61169	All other schools & instruction .....	89	29 773	9 280	1 886	580	24.6	14.9
611691	Exam preparation & tutoring .....	37	9 920	2 728	581	245	35.4	5.7
611692	Automobile driving schools .....	16	2 140	749	134	59	68.8	12.1
611699	All other miscellaneous schools & instruction .....	36	17 713	5 803	1 171	276	13.2	20.4
6117	Educational support services .....	18	6 243	2 461	538	72	39.9	46.5
61171	Educational support services .....	18	6 243	2 461	538	72	39.9	46.5
611710	Educational support services .....	18	6 243	2 461	538	72	39.9	46.5
<b>SANTA CRUZ COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>43</b>	<b>11 643</b>	<b>4 013</b>	<b>811</b>	<b>272</b>	<b>27.5</b>	<b>15.4</b>
611	Educational services .....	43	11 643	4 013	811	272	27.5	15.4
6114	Business schools, & computer & management training .....	12	4 977	1 994	412	34	16.2	16.0
61143	Professional & management development training .....	8	D	D	D	b	D	D
611430	Professional & management development training .....	8	D	D	D	b	D	D
6115	Technical & trade schools .....	6	2 024	600	111	151	18.6	—
61151	Technical & trade schools .....	6	2 024	600	111	151	18.6	—
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	20	4 104	1 254	244	73	36.3	24.3
61169	All other schools & instruction .....	9	2 726	1 008	206	37	40.5	27.2
<b>SHASTA COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>18</b>	<b>3 482</b>	<b>1 056</b>	<b>243</b>	<b>98</b>	<b>61.2</b>	<b>26.9</b>
611	Educational services .....	18	3 482	1 056	243	98	61.2	26.9
6115	Technical & trade schools .....	5	1 350	267	68	21	28.3	41.0
61151	Technical & trade schools .....	5	1 350	267	68	21	28.3	41.0
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	11	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
<b>SISKIYOU COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SOLANO COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>41</b>	<b>20 482</b>	<b>4 990</b>	<b>1 229</b>	<b>203</b>	<b>13.1</b>	<b>7.7</b>
611	Educational services .....	41	20 482	4 990	1 229	203	13.1	7.7
6115	Technical & trade schools .....	11	D	D	D	b	D	D
61151	Technical & trade schools .....	11	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	3	D	D	D	a	D	D
611519	Other trade & technical schools .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	23	D	D	D	c	D	D
61169	All other schools & instruction .....	12	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	6	D	D	D	b	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SONOMA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>67</b>	<b>17 868</b>	<b>4 925</b>	<b>1 160</b>	<b>338</b>	<b>40.3</b>	<b>10.4</b>
611	Educational services .....	67	17 868	4 925	1 160	338	40.3	10.4
6114	Business schools, & computer & management training .....	13	4 993	1 312	296	51	44.3	5.0
61143	Professional & management development training .....	11	D	D	D	b	D	D
611430	Professional & management development training .....	11	D	D	D	b	D	D
6115	Technical & trade schools .....	6	1 583	307	65	23	65.6	.3
61151	Technical & trade schools .....	6	1 583	307	65	23	65.6	.3
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	41	10 273	2 907	676	253	31.8	13.6
61161	Fine arts schools .....	7	1 178	277	67	41	22.3	17.1
611610	Fine arts schools .....	7	1 178	277	67	41	22.3	17.1
6116101	Dance schools (including children's & professionals) .....	6	D	D	D	b	D	D
61162	Sports & recreation instruction .....	12	4 819	1 418	319	85	18.0	1.7
611620	Sports & recreation instruction .....	12	4 819	1 418	319	85	18.0	1.7
61169	All other schools & instruction .....	21	D	D	D	c	D	D
611691	Exam preparation & tutoring .....	7	D	D	D	b	D	D
<b>STANISLAUS COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>50</b>	<b>12 676</b>	<b>4 184</b>	<b>1 019</b>	<b>330</b>	<b>29.9</b>	<b>25.0</b>
611	Educational services .....	50	12 676	4 184	1 019	330	29.9	25.0
6114	Business schools, & computer & management training .....	5	3 455	1 445	386	64	1.4	66.4
6115	Technical & trade schools .....	13	5 394	1 487	337	81	32.0	1.4
61151	Technical & trade schools .....	13	5 394	1 487	337	81	32.0	1.4
611511	Cosmetology & barber schools .....	3	968	425	88	25	-	-
611519	Other trade & technical schools .....	8	D	D	D	b	D	D
6116	Other schools & instruction .....	28	3 400	1 098	260	178	46.6	23.6
61161	Fine arts schools .....	9	943	195	54	45	48.1	8.7
611610	Fine arts schools .....	9	943	195	54	45	48.1	8.7
6116101	Dance schools (including children's & professionals) .....	9	943	195	54	45	48.1	8.7
61169	All other schools & instruction .....	13	1 771	750	156	96	42.5	30.8
<b>SUTTER COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	5	D	D	D	b	D	D
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>TEHAMA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>TULARE COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>22</b>	<b>9 093</b>	<b>3 399</b>	<b>726</b>	<b>260</b>	<b>48.9</b>	<b>11.8</b>
611	Educational services .....	22	9 093	3 399	726	260	48.9	11.8
6114	Business schools, & computer & management training .....	4	4 069	1 925	394	103	89.6	10.4
6115	Technical & trade schools .....	5	D	D	D	b	D	D
61151	Technical & trade schools .....	5	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	12	3 196	899	183	118	25.1	13.6
61162	Sports & recreation instruction .....	2	D	D	D	b	D	D
611620	Sports & recreation instruction .....	2	D	D	D	b	D	D
<b>TUOLUMNE COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>3 996</b>	<b>1 259</b>	<b>288</b>	<b>62</b>	<b>9.2</b>	<b>3.9</b>
611	Educational services .....	7	3 996	1 259	288	62	9.2	3.9
6116	Other schools & instruction .....	4	D	D	D	b	D	D
61169	All other schools & instruction .....	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>VENTURA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>93</b>	<b>27 767</b>	<b>8 566</b>	<b>1 579</b>	<b>563</b>	<b>55.6</b>	<b>3.2</b>
611	Educational services .....	93	27 767	8 566	1 579	563	55.6	3.2
6114	Business schools, & computer & management training .....	12	4 958	1 754	143	60	37.4	.5
61142	Computer training .....	7	3 500	1 461	128	54	12.0	—
611420	Computer training .....	7	3 500	1 461	128	54	12.0	—
6115	Technical & trade schools .....	16	8 272	2 744	641	140	32.4	—
61151	Technical & trade schools .....	16	8 272	2 744	641	140	32.4	—
611511	Cosmetology & barber schools .....	4	D	D	D	b	D	D
611512	Flight training .....	2	D	D	D	b	D	D
611519	Other trade & technical schools .....	10	D	D	D	b	D	D
6116	Other schools & instruction .....	58	12 950	3 604	704	336	76.9	1.7
61161	Fine arts schools .....	13	1 433	396	97	54	86.2	—
611610	Fine arts schools .....	13	1 433	396	97	54	86.2	—
6116101	Dance schools (including children's & professionals) .....	9	793	131	32	29	90.9	—
61162	Sports & recreation instruction .....	23	4 931	1 435	279	104	68.7	3.3
611620	Sports & recreation instruction .....	23	4 931	1 435	279	104	68.7	3.3
61169	All other schools & instruction .....	22	6 586	1 773	328	178	81.0	.9
611691	Exam preparation & tutoring .....	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	10	4 089	1 269	254	102	84.6	—
<b>YOLO COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>27</b>	<b>7 606</b>	<b>1 363</b>	<b>312</b>	<b>144</b>	<b>50.6</b>	<b>8.0</b>
611	Educational services .....	27	7 606	1 363	312	144	50.6	8.0
6115	Technical & trade schools .....	3	D	D	D	b	D	D
61151	Technical & trade schools .....	3	D	D	D	b	D	D
6116	Other schools & instruction .....	20	D	D	D	c	D	D
61169	All other schools & instruction .....	7	D	D	D	b	D	D
<b>YUBA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AGOURA HILLS, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>16</b>	<b>5 336</b>	<b>1 454</b>	<b>237</b>	<b>72</b>	<b>59.4</b>	<b>1.6</b>
611	Educational services .....	16	5 336	1 454	237	72	59.4	1.6
6116	Other schools & instruction .....	10	3 172	1 019	123	58	49.1	.7
61162	Sports & recreation instruction .....	4	1 492	476	56	14	25.4	—
611620	Sports & recreation instruction .....	4	1 492	476	56	14	25.4	—
61169	All other schools & instruction .....	3	D	D	D	b	D	D
<b>ALAMEDA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>9</b>	<b>1 906</b>	<b>670</b>	<b>157</b>	<b>61</b>	<b>47.6</b>	<b>13.9</b>
611	Educational services .....	9	1 906	670	157	61	47.6	13.9
6115	Technical & trade schools .....	3	779	287	76	14	D	33.9
61151	Technical & trade schools .....	3	779	287	76	14	D	33.9
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>ALHAMBRA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>11</b>	<b>5 630</b>	<b>2 764</b>	<b>452</b>	<b>123</b>	<b>16.9</b>	<b>6.9</b>
611	Educational services .....	11	5 630	2 764	452	123	16.9	6.9
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	7	4 524	2 312	368	110	1.6	8.6
61163	Language schools .....	2	D	D	D	b	D	D
611630	Language schools .....	2	D	D	D	b	D	D
61169	All other schools & instruction .....	4	D	D	D	b	D	D

See footnotes at end of table.

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ANAHEIM, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>45</b>	<b>25 554</b>	<b>9 314</b>	<b>2 330</b>	<b>495</b>	<b>14.4</b>	<b>9.2</b>
611	Educational services .....	45	25 554	9 314	2 330	495	14.4	9.2
6114	Business schools, & computer & management training .....	10	13 094	4 176	1 077	171	1.6	15.5
61141	Business & secretarial schools .....	3	5 593	2 032	480	97	—	34.2
611410	Business & secretarial schools .....	3	5 593	2 032	480	97	—	34.2
61142	Computer training .....	5	D	D	D	b	D	D
611420	Computer training .....	5	D	D	D	b	D	D
6115	Technical & trade schools .....	8	6 852	3 089	798	154	13.3	—
61151	Technical & trade schools .....	8	6 852	3 089	798	154	13.3	—
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
611519	Other trade & technical schools .....	6	D	D	D	c	D	D
6116	Other schools & instruction .....	20	4 803	1 653	391	144	43.3	1.5
61161	Fine arts schools .....	4	1 386	519	116	26	10.0	—
611610	Fine arts schools .....	4	1 386	519	116	26	10.0	—
61169	All other schools & instruction .....	13	3 074	1 074	264	107	52.0	2.4
<b>ANDERSON, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ANTIOCH, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>855</b>	<b>247</b>	<b>63</b>	<b>23</b>	<b>84.2</b>	<b>15.8</b>
611	Educational services .....	7	855	247	63	23	84.2	15.8
<b>APPLE VALLEY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>354</b>	<b>163</b>	<b>38</b>	<b>11</b>	<b>D</b>	<b>—</b>
611	Educational services .....	3	354	163	38	11	D	—
<b>ARCADIA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>15</b>	<b>4 329</b>	<b>1 337</b>	<b>275</b>	<b>114</b>	<b>55.7</b>	<b>4.9</b>
611	Educational services .....	15	4 329	1 337	275	114	55.7	4.9
6115	Technical & trade schools .....	3	D	D	D	b	D	D
61151	Technical & trade schools .....	3	D	D	D	b	D	D
6116	Other schools & instruction .....	11	1 729	543	120	73	71.1	7.1
<b>ARCATA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	5	D	D	D	a	D	D
<b>ARROYO GRANDE, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>398</b>	<b>135</b>	<b>20</b>	<b>9</b>	<b>100.0</b>	<b>—</b>
611	Educational services .....	3	398	135	20	9	100.0	—
<b>ARTESIA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>1 423</b>	<b>723</b>	<b>150</b>	<b>37</b>	<b>26.1</b>	<b>2.9</b>
611	Educational services .....	4	1 423	723	150	37	26.1	2.9
<b>ARVIN, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ATASCADERO, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>789</b>	<b>141</b>	<b>24</b>	<b>9</b>	<b>75.0</b>	<b>25.0</b>
611	Educational services .....	6	789	141	24	9	75.0	25.0
<b>ATWATER, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AUBURN, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>11</b>	<b>1 584</b>	<b>492</b>	<b>74</b>	<b>37</b>	<b>62.5</b>	<b>29.5</b>
611	Educational services .....	11	1 584	492	74	37	62.5	29.5
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	7	D	D	D	b	D	D
<b>BAKERSFIELD, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>25</b>	<b>8 330</b>	<b>2 484</b>	<b>704</b>	<b>224</b>	<b>16.3</b>	<b>45.5</b>
611	Educational services .....	25	8 330	2 484	704	224	16.3	45.5
6114	Business schools, & computer & management training .....	2	D	D	D	c	D	D
6115	Technical & trade schools .....	6	D	D	D	b	D	D
61151	Technical & trade schools .....	6	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	3	743	193	50	15	D	—
6116	Other schools & instruction .....	15	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
<b>BANNING, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>BARSTOW, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BEAUMONT, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BELL, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	b	D	D
6115	Technical & trade schools .....	1	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	b	D	D
<b>BELLFLOWER, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>6 543</b>	<b>2 247</b>	<b>287</b>	<b>71</b>	<b>17.5</b>	<b>62.3</b>
611	Educational services .....	7	6 543	2 247	287	71	17.5	62.3
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	4	5 399	1 928	205	56	—	75.6
61169	All other schools & instruction .....	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	3	D	D	D	b	D	D
<b>BELL GARDENS, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	2	D	D	D	a	D	D
<b>BELMONT, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>1 451</b>	<b>576</b>	<b>142</b>	<b>47</b>	<b>6.3</b>	<b>—</b>
611	Educational services .....	6	1 451	576	142	47	6.3	—
6116	Other schools & instruction .....	4	D	D	D	b	D	D
<b>BENICIA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BERKELEY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>37</b>	<b>12 557</b>	<b>3 665</b>	<b>917</b>	<b>223</b>	<b>56.0</b>	<b>1.6</b>
611	Educational services .....	37	12 557	3 665	917	223	56.0	1.6
6115	Technical & trade schools .....	6	2 641	1 163	362	72	89.4	—
61151	Technical & trade schools .....	6	2 641	1 163	362	72	89.4	—
6116	Other schools & instruction .....	21	5 795	1 318	292	107	22.6	3.4
61169	All other schools & instruction .....	10	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BEVERLY HILLS, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>25</b>	<b>11 319</b>	<b>2 891</b>	<b>509</b>	<b>144</b>	<b>44.4</b>	<b>12.3</b>
611	Educational services .....	25	11 319	2 891	509	144	44.4	12.3
6116	Other schools & instruction .....	15	6 140	1 798	341	117	27.2	6.9
61161	Fine arts schools .....	3	D	D	D	a	D	D
611610	Fine arts schools .....	3	D	D	D	a	D	D
6116102	Art, drama, & music schools .....	2	D	D	D	a	D	D
61169	All other schools & instruction .....	7	1 685	528	87	40	39.9	17.2
6117	Educational support services .....	5	2 966	639	62	13	68.9	31.1
61171	Educational support services .....	5	2 966	639	62	13	68.9	31.1
611710	Educational support services .....	5	2 966	639	62	13	68.9	31.1
<b>BIG BEAR LAKE, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BLYTHE, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BRAWLEY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>211</b>	<b>83</b>	<b>19</b>	<b>20</b>	<b>37.9</b>	<b>-</b>
<b>BREA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>9</b>	<b>7 599</b>	<b>1 641</b>	<b>328</b>	<b>65</b>	<b>12.8</b>	<b>59.1</b>
611	Educational services .....	9	7 599	1 641	328	65	12.8	59.1
6114	Business schools, & computer & management training .....	3	D	D	D	b	D	D
61143	Professional & management development training .....	1	D	D	D	a	D	D
611430	Professional & management development training .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	5	D	D	D	b	D	D
<b>BRENTWOOD, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BUENA PARK, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>962</b>	<b>393</b>	<b>84</b>	<b>30</b>	<b>9.0</b>	<b>-</b>
611	Educational services .....	5	962	393	84	30	9.0	-
6116	Other schools & instruction .....	4	D	D	D	b	D	D
<b>BURBANK, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>18</b>	<b>5 435</b>	<b>2 499</b>	<b>615</b>	<b>197</b>	<b>14.1</b>	<b>29.9</b>
611	Educational services .....	18	5 435	2 499	615	197	14.1	29.9
6115	Technical & trade schools .....	3	2 085	860	253	67	-	72.9
61151	Technical & trade schools .....	3	2 085	860	253	67	-	72.9
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	10	2 154	1 236	227	84	15.9	4.9
61161	Fine arts schools .....	3	D	D	D	b	D	D
611610	Fine arts schools .....	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals') .....	2	D	D	D	b	D	D
<b>BURLINGAME, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>9</b>	<b>7 161</b>	<b>1 314</b>	<b>295</b>	<b>45</b>	<b>7.9</b>	<b>4.9</b>
611	Educational services .....	9	7 161	1 314	295	45	7.9	4.9
6116	Other schools & instruction .....	6	D	D	D	b	D	D
61169	All other schools & instruction .....	3	D	D	D	b	D	D
6117	Educational support services .....	2	D	D	D	a	D	D
61171	Educational support services .....	2	D	D	D	a	D	D
611710	Educational support services .....	2	D	D	D	a	D	D
<b>CALABASAS, CA *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>1 605</b>	<b>426</b>	<b>63</b>	<b>35</b>	<b>23.7</b>	<b>9.3</b>
611	Educational services .....	6	1 605	426	63	35	23.7	9.3
6116	Other schools & instruction .....	4	D	D	D	b	D	D
<b>CALEXICO, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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<b>CAMARILLO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>11</b>	<b>4 660</b>	<b>1 237</b>	<b>263</b>	<b>102</b>	<b>30.3</b>	<b>9.2</b>
611	Educational services .....	11	4 660	1 237	263	102	30.3	9.2
6115	Technical & trade schools .....	1	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	b	D	D
6116	Other schools & instruction .....	7	D	D	D	b	D	D
61169	All other schools & instruction .....	4	D	D	D	b	D	D
<b>CAMPBELL, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>22</b>	<b>10 883</b>	<b>3 235</b>	<b>622</b>	<b>189</b>	<b>32.1</b>	<b>1.1</b>
611	Educational services .....	22	10 883	3 235	622	189	32.1	1.1
6114	Business schools, & computer & management training .....	7	5 600	1 143	177	37	39.6	—
61143	Professional & management development training .....	2	D	D	D	a	D	D
611430	Professional & management development training .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	13	D	D	D	c	D	D
61162	Sports & recreation instruction .....	5	2 350	952	198	56	27.3	—
611620	Sports & recreation instruction .....	5	2 350	952	198	56	27.3	—
<b>CAPITOLA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>5</b>	<b>2 185</b>	<b>722</b>	<b>138</b>	<b>15</b>	<b>42.1</b>	<b>47.1</b>
611	Educational services .....	5	2 185	722	138	15	42.1	47.1
6116	Other schools & instruction .....	3	D	D	D	a	D	D
61169	All other schools & instruction .....	2	D	D	D	a	D	D
<b>CARLSBAD, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>18</b>	<b>11 122</b>	<b>2 870</b>	<b>324</b>	<b>72</b>	<b>40.1</b>	<b>37.2</b>
611	Educational services .....	18	11 122	2 870	324	72	40.1	37.2
6115	Technical & trade schools .....	7	4 212	774	178	35	64.9	1.9
61151	Technical & trade schools .....	7	4 212	774	178	35	64.9	1.9
611512	Flight training .....	5	D	D	D	b	D	D
6116	Other schools & instruction .....	7	5 597	1 786	106	26	8.9	72.5
61162	Sports & recreation instruction .....	5	D	D	D	a	D	D
611620	Sports & recreation instruction .....	5	D	D	D	a	D	D
<b>CARMEL-BY-THE-SEA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CARPINTERIA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>CARSON, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>2 077</b>	<b>691</b>	<b>140</b>	<b>30</b>	<b>—</b>	<b>33.8</b>
611	Educational services .....	3	2 077	691	140	30	—	33.8
6115	Technical & trade schools .....	2	D	D	D	b	D	D
61151	Technical & trade schools .....	2	D	D	D	b	D	D
<b>CATHEDRAL CITY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CERES, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>CERRITOS, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>17</b>	<b>3 310</b>	<b>1 043</b>	<b>223</b>	<b>164</b>	<b>75.5</b>	<b>17.8</b>
611	Educational services .....	17	3 310	1 043	223	164	75.5	17.8
6116	Other schools & instruction .....	14	2 990	950	214	156	81.6	10.9
61169	All other schools & instruction .....	10	2 012	673	145	111	80.3	16.2

See footnotes at end of table.

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHICO, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>4 183</b>	<b>929</b>	<b>170</b>	<b>55</b>	<b>11.6</b>	<b>—</b>
611	Educational services .....	11	4 183	929	170	55	11.6	—
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	8	D	D	D	b	D	D
61169	All other schools & instruction .....	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	3	D	D	D	b	D	D
<b>CHINO, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>700</b>	<b>206</b>	<b>63</b>	<b>23</b>	<b>65.7</b>	<b>—</b>
611	Educational services .....	6	700	206	63	23	65.7	—
6115	Technical & trade schools .....	3	391	88	28	6	100.0	—
61151	Technical & trade schools .....	3	391	88	28	6	100.0	—
<b>CHINO HILLS, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CHULA VISTA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>13</b>	<b>1 846</b>	<b>526</b>	<b>105</b>	<b>60</b>	<b>59.9</b>	<b>15.5</b>
611	Educational services .....	13	1 846	526	105	60	59.9	15.5
6116	Other schools & instruction .....	10	D	D	D	b	D	D
<b>CLAREMONT, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>1 198</b>	<b>414</b>	<b>90</b>	<b>35</b>	<b>16.9</b>	<b>12.0</b>
611	Educational services .....	7	1 198	414	90	35	16.9	12.0
6116	Other schools & instruction .....	5	D	D	D	b	D	D
<b>CLOVIS, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>9</b>	<b>2 467</b>	<b>880</b>	<b>189</b>	<b>72</b>	<b>10.1</b>	<b>4.0</b>
611	Educational services .....	9	2 467	880	189	72	10.1	4.0
6115	Technical & trade schools .....	1	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	b	D	D
<b>COLTON, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	c	D	D
6115	Technical & trade schools .....	1	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	b	D	D
<b>COLUSA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>COMMERCE, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>1 420</b>	<b>421</b>	<b>122</b>	<b>21</b>	<b>D</b>	<b>68.9</b>
611	Educational services .....	3	1 420	421	122	21	D	68.9
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	2	D	D	D	a	D	D
61169	All other schools & instruction .....	2	D	D	D	a	D	D
<b>COMPTON, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>CONCORD, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>14</b>	<b>2 277</b>	<b>772</b>	<b>189</b>	<b>80</b>	<b>21.5</b>	<b>11.5</b>
611	Educational services .....	14	2 277	772	189	80	21.5	11.5
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	9	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CORONA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>9</b>	<b>2 040</b>	<b>531</b>	<b>121</b>	<b>55</b>	<b>77.2</b>	<b>—</b>
611	Educational services .....	9	2 040	531	121	55	77.2	—
6116	Other schools & instruction .....	6	1 376	361	75	49	66.2	—
<b>CORONADO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>1 078</b>	<b>379</b>	<b>93</b>	<b>11</b>	<b>46.4</b>	<b>18.2</b>
611	Educational services .....	4	1 078	379	93	11	46.4	18.2
<b>CORTE MADERA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>9</b>	<b>6 516</b>	<b>3 130</b>	<b>753</b>	<b>89</b>	<b>15.2</b>	<b>.3</b>
611	Educational services .....	9	6 516	3 130	753	89	15.2	.3
6115	Technical & trade schools .....	1	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	b	D	D
611519	Other trade & technical schools .....	1	D	D	D	b	D	D
6116	Other schools & instruction .....	6	D	D	D	b	D	D
<b>COSTA MESA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>19</b>	<b>18 893</b>	<b>4 534</b>	<b>1 066</b>	<b>230</b>	<b>52.1</b>	<b>—</b>
611	Educational services .....	19	18 893	4 534	1 066	230	52.1	—
6114	Business schools, & computer & management training .....	4	8 319	2 430	604	78	50.7	—
61142	Computer training .....	1	D	D	D	b	D	D
611420	Computer training .....	1	D	D	D	b	D	D
61143	Professional & management development training .....	2	D	D	D	b	D	D
611430	Professional & management development training .....	2	D	D	D	b	D	D
6115	Technical & trade schools .....	5	5 898	825	169	55	64.5	—
61151	Technical & trade schools .....	5	5 898	825	169	55	64.5	—
611512	Flight training .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	7	3 002	871	189	79	31.4	—
61169	All other schools & instruction .....	4	1 843	547	127	41	37.8	—
<b>COTATI, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	a	D	D
<b>COVINA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>5</b>	<b>1 773</b>	<b>605</b>	<b>157</b>	<b>69</b>	<b>36.3</b>	<b>—</b>
611	Educational services .....	5	1 773	605	157	69	36.3	—
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
<b>CRESCENT CITY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CUDAHY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>CULVER CITY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>14</b>	<b>6 624</b>	<b>2 391</b>	<b>727</b>	<b>95</b>	<b>41.9</b>	<b>49.9</b>
611	Educational services .....	14	6 624	2 391	727	95	41.9	49.9
6114	Business schools, & computer & management training .....	5	4 900	2 041	667	57	35.7	64.3
61142	Computer training .....	4	D	D	D	b	D	D
611420	Computer training .....	4	D	D	D	b	D	D
6115	Technical & trade schools .....	2	D	D	D	b	D	D
61151	Technical & trade schools .....	2	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	7	D	D	D	a	D	D
<b>CUPERTINO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>15</b>	<b>2 576</b>	<b>1 004</b>	<b>223</b>	<b>92</b>	<b>38.9</b>	<b>2.1</b>
611	Educational services .....	15	2 576	1 004	223	92	38.9	2.1
6116	Other schools & instruction .....	13	D	D	D	b	D	D
61169	All other schools & instruction .....	8	1 566	588	127	50	45.4	3.5

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CYPRESS, CA</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>DALY CITY, CA</b>								
61	Educational services .....	6	1 069	300	75	26	35.5	25.6
611	Educational services .....	6	1 069	300	75	26	35.5	25.6
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>DANVILLE, CA</b>								
61	Educational services .....	15	2 982	1 170	324	86	64.0	5.3
611	Educational services .....	15	2 982	1 170	324	86	64.0	5.3
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	8	1 141	309	67	58	38.3	2.2
61169	All other schools & instruction .....	6	D	D	D	b	D	D
<b>DAVIS, CA</b>								
61	Educational services .....	16	4 169	839	183	87	55.0	2.5
611	Educational services .....	16	4 169	839	183	87	55.0	2.5
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	12	D	D	D	b	D	D
61169	All other schools & instruction .....	4	D	D	D	b	D	D
<b>DELANO, CA</b>								
61	Educational services .....	3	280	99	24	13	D	—
611	Educational services .....	3	280	99	24	13	D	—
<b>DEL MAR, CA</b>								
61	Educational services .....	5	9 343	2 294	630	52	2.5	51.3
611	Educational services .....	5	9 343	2 294	630	52	2.5	51.3
6114	Business schools, & computer & management training .....	3	D	D	D	a	D	D
61143	Professional & management development training .....	2	D	D	D	a	D	D
611430	Professional & management development training .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	2	D	D	D	b	D	D
61169	All other schools & instruction .....	1	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	1	D	D	D	b	D	D
<b>DESERT HOT SPRINGS, CA</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>DIAMOND BAR, CA</b>								
61	Educational services .....	10	2 162	1 050	207	79	33.0	3.8
611	Educational services .....	10	2 162	1 050	207	79	33.0	3.8
6116	Other schools & instruction .....	9	D	D	D	b	D	D
61169	All other schools & instruction .....	7	D	D	D	b	D	D
<b>DINUBA, CA</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>DIXON, CA</b>								
61	Educational services .....	3	D	D	D	a	D	D
<b>DOWNEY, CA</b>								
61	Educational services .....	8	2 788	804	182	58	57.0	18.1
611	Educational services .....	8	2 788	804	182	58	57.0	18.1
6116	Other schools & instruction .....	5	D	D	D	b	D	D
61161	Fine arts schools .....	3	D	D	D	a	D	D
611610	Fine arts schools .....	3	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals) .....	3	D	D	D	a	D	D
<b>DUARTE, CA</b>								
61	Educational services .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DUBLIN, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>9</b>	<b>5 945</b>	<b>1 594</b>	<b>365</b>	<b>40</b>	<b>2.8</b>	<b>3.2</b>
611	Educational services .....	9	5 945	1 594	365	40	2.8	3.2
6116	Other schools & instruction .....	6	D	D	D	b	D	D
61169	All other schools & instruction .....	1	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	1	D	D	D	b	D	D
<b>EL CAJON, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>19</b>	<b>10 737</b>	<b>2 865</b>	<b>664</b>	<b>179</b>	<b>32.0</b>	<b>21.2</b>
611	Educational services .....	19	10 737	2 865	664	179	32.0	21.2
6114	Business schools, & computer & management training .....	5	4 454	1 657	394	49	4.9	5.9
61143	Professional & management development training .....	3	D	D	D	b	D	D
611430	Professional & management development training .....	3	D	D	D	b	D	D
6115	Technical & trade schools .....	5	4 527	869	210	85	46.5	33.9
61151	Technical & trade schools .....	5	4 527	869	210	85	46.5	33.9
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
611512	Flight training .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	9	1 756	339	60	45	63.6	26.9
<b>EL CENTRO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>EL CERRITO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>2 168</b>	<b>568</b>	<b>114</b>	<b>43</b>	<b>12.8</b>	<b>73.3</b>
611	Educational services .....	8	2 168	568	114	43	12.8	73.3
<b>EL MONTE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>3 736</b>	<b>1 443</b>	<b>327</b>	<b>82</b>	<b>70.2</b>	<b>2.6</b>
611	Educational services .....	8	3 736	1 443	327	82	70.2	2.6
6115	Technical & trade schools .....	6	D	D	D	b	D	D
61151	Technical & trade schools .....	6	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>EL PASO DE ROBLES (PASO ROBLES), CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>1 543</b>	<b>384</b>	<b>87</b>	<b>27</b>	<b>47.1</b>	<b>52.9</b>
611	Educational services .....	7	1 543	384	87	27	47.1	52.9
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
<b>EL SEGUNDO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>EMERYVILLE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>7 456</b>	<b>2 711</b>	<b>565</b>	<b>94</b>	<b>1.6</b>	<b>33.0</b>
611	Educational services .....	7	7 456	2 711	565	94	1.6	33.0
6115	Technical & trade schools .....	1	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	b	D	D
6116	Other schools & instruction .....	5	D	D	D	b	D	D
61169	All other schools & instruction .....	3	D	D	D	a	D	D
<b>ENCINITAS, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>18</b>	<b>4 266</b>	<b>1 453</b>	<b>258</b>	<b>59</b>	<b>48.1</b>	<b>6.9</b>
611	Educational services .....	18	4 266	1 453	258	59	48.1	6.9
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	9	1 137	282	63	31	92.1	—
<b>ESCALON, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ESCONDIDO, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>12</b>	<b>30 274</b>	<b>16 778</b>	<b>2 402</b>	<b>334</b>	<b>3.4</b>	<b>7.4</b>
611	Educational services .....	12	30 274	16 778	2 402	334	3.4	7.4
6114	Business schools, & computer & management training .....	4	28 824	16 250	2 288	301	—	7.8
61142	Computer training .....	1	D	D	D	c	D	D
611420	Computer training .....	1	D	D	D	c	D	D
61143	Professional & management development training .....	1	D	D	D	c	D	D
611430	Professional & management development training .....	1	D	D	D	c	D	D
6116	Other schools & instruction .....	8	1 450	528	114	33	71.2	1.2
<b>EUREKA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>1 291</b>	<b>345</b>	<b>78</b>	<b>30</b>	<b>60.1</b>	<b>—</b>
611	Educational services .....	5	1 291	345	78	30	60.1	—
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>FAIRFAX, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	a	D	D
<b>FAIRFIELD, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>12</b>	<b>10 873</b>	<b>2 610</b>	<b>690</b>	<b>88</b>	<b>5.0</b>	<b>7.3</b>
611	Educational services .....	12	10 873	2 610	690	88	5.0	7.3
6115	Technical & trade schools .....	4	D	D	D	b	D	D
61151	Technical & trade schools .....	4	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
611519	Other trade & technical schools .....	1	D	D	D	b	D	D
<b>FARMERSVILLE, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FOLSOM, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>1 513</b>	<b>514</b>	<b>115</b>	<b>61</b>	<b>61.0</b>	<b>—</b>
611	Educational services .....	7	1 513	514	115	61	61.0	—
6116	Other schools & instruction .....	5	D	D	D	b	D	D
61161	Fine arts schools .....	3	743	285	65	46	D	—
611610	Fine arts schools .....	3	743	285	65	46	D	—
6116101	Dance schools (including children's & professionals) .....	3	743	285	65	46	D	—
<b>FONTANA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>642</b>	<b>189</b>	<b>39</b>	<b>22</b>	<b>45.6</b>	<b>17.1</b>
611	Educational services .....	7	642	189	39	22	45.6	17.1
6115	Technical & trade schools .....	3	258	77	17	7	—	17.1
61151	Technical & trade schools .....	3	258	77	17	7	—	17.1
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
<b>FOSTER CITY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>1 865</b>	<b>806</b>	<b>177</b>	<b>36</b>	<b>40.9</b>	<b>17.5</b>
611	Educational services .....	8	1 865	806	177	36	40.9	17.5
6116	Other schools & instruction .....	4	D	D	D	a	D	D
<b>FOUNTAIN VALLEY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>16</b>	<b>4 152</b>	<b>1 194</b>	<b>200</b>	<b>67</b>	<b>58.0</b>	<b>10.3</b>
611	Educational services .....	16	4 152	1 194	200	67	58.0	10.3
6116	Other schools & instruction .....	9	D	D	D	b	D	D
61161	Fine arts schools .....	3	868	260	34	19	50.9	49.1
611610	Fine arts schools .....	3	868	260	34	19	50.9	49.1

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FREMONT, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>39</b>	<b>25 046</b>	<b>11 658</b>	<b>3 030</b>	<b>404</b>	<b>12.3</b>	<b>4.0</b>
611	Educational services .....	39	25 046	11 658	3 030	404	12.3	4.0
6115	Technical & trade schools .....	6	D	D	D	c	D	D
61151	Technical & trade schools .....	6	D	D	D	c	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
611519	Other trade & technical schools .....	4	D	D	D	c	D	D
6116	Other schools & instruction .....	26	4 514	1 762	355	152	58.0	1.2
61161	Fine arts schools .....	7	1 095	278	55	45	14.7	4.7
611610	Fine arts schools .....	7	1 095	278	55	45	14.7	4.7
6116101	Dance schools (including children's & professionals') .....	7	1 095	278	55	45	14.7	4.7
61162	Sports & recreation instruction .....	5	1 183	481	77	27	75.6	—
611620	Sports & recreation instruction .....	5	1 183	481	77	27	75.6	—
61169	All other schools & instruction .....	14	2 236	1 003	223	80	69.9	—
<b>FRESNO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>58</b>	<b>20 646</b>	<b>7 378</b>	<b>1 803</b>	<b>466</b>	<b>37.7</b>	<b>5.7</b>
611	Educational services .....	58	20 646	7 378	1 803	466	37.7	5.7
6114	Business schools, & computer & management training .....	12	D	D	D	c	D	D
6115	Technical & trade schools .....	15	D	D	D	c	D	D
61151	Technical & trade schools .....	15	D	D	D	c	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
611519	Other trade & technical schools .....	10	D	D	D	c	D	D
6116	Other schools & instruction .....	27	D	D	D	c	D	D
61161	Fine arts schools .....	9	1 540	391	98	74	38.7	10.8
611610	Fine arts schools .....	9	1 540	391	98	74	38.7	10.8
6116101	Dance schools (including children's & professionals') .....	9	1 540	391	98	74	38.7	10.8
61163	Language schools .....	1	D	D	D	b	D	D
611630	Language schools .....	1	D	D	D	b	D	D
61169	All other schools & instruction .....	15	D	D	D	b	D	D
611692	Automobile driving schools .....	3	D	D	D	b	D	D
<b>FULLERTON, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>18</b>	<b>4 991</b>	<b>1 369</b>	<b>292</b>	<b>102</b>	<b>53.3</b>	<b>2.3</b>
611	Educational services .....	18	4 991	1 369	292	102	53.3	2.3
6115	Technical & trade schools .....	3	D	D	D	b	D	D
61151	Technical & trade schools .....	3	D	D	D	b	D	D
6116	Other schools & instruction .....	15	D	D	D	b	D	D
61161	Fine arts schools .....	4	823	256	59	22	21.6	—
611610	Fine arts schools .....	4	823	256	59	22	21.6	—
<b>GARDENA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>GARDEN GROVE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>19</b>	<b>2 891</b>	<b>719</b>	<b>186</b>	<b>90</b>	<b>56.8</b>	<b>26.9</b>
611	Educational services .....	19	2 891	719	186	90	56.8	26.9
6115	Technical & trade schools .....	6	1 208	394	115	35	39.4	45.1
61151	Technical & trade schools .....	6	1 208	394	115	35	39.4	45.1
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	10	D	D	D	b	D	D
<b>GILROY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>446</b>	<b>187</b>	<b>16</b>	<b>6</b>	<b>32.7</b>	<b>67.3</b>
611	Educational services .....	3	446	187	16	6	32.7	67.3

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GLENDALE, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>34</b>	<b>17 746</b>	<b>7 259</b>	<b>1 679</b>	<b>340</b>	<b>19.1</b>	<b>11.3</b>
611	Educational services .....	34	17 746	7 259	1 679	340	19.1	11.3
6114	Business schools, & computer & management training .....	3	D	D	D	c	D	D
61141	Business & secretarial schools .....	1	D	D	D	c	D	D
611410	Business & secretarial schools .....	1	D	D	D	c	D	D
6115	Technical & trade schools .....	5	D	D	D	b	D	D
61151	Technical & trade schools .....	5	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	23	5 736	1 273	303	133	46.4	34.8
61161	Fine arts schools .....	9	2 587	391	76	34	42.8	48.9
611610	Fine arts schools .....	9	2 587	391	76	34	42.8	48.9
6116101	Dance schools (including children's & professionals) .....	7	D	D	D	b	D	D
61169	All other schools & instruction .....	11	D	D	D	b	D	D
<b>GLENDORA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>545</b>	<b>104</b>	<b>20</b>	<b>16</b>	<b>47.3</b>	<b>52.7</b>
611	Educational services .....	3	545	104	20	16	47.3	52.7
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>GRASS VALLEY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HALF MOON BAY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HANFORD, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	D	D	a	D	D
<b>HAWAIIAN GARDENS, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HAWTHORNE, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>1 979</b>	<b>397</b>	<b>92</b>	<b>39</b>	<b>7.6</b>	<b>—</b>
611	Educational services .....	4	1 979	397	92	39	7.6	—
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>HAYWARD, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>19</b>	<b>4 483</b>	<b>1 810</b>	<b>373</b>	<b>110</b>	<b>50.9</b>	<b>17.5</b>
611	Educational services .....	19	4 483	1 810	373	110	50.9	17.5
6115	Technical & trade schools .....	7	2 007	624	104	30	48.6	37.0
61151	Technical & trade schools .....	7	2 007	624	104	30	48.6	37.0
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	10	D	D	D	b	D	D
61162	Sports & recreation instruction .....	2	D	D	D	b	D	D
611620	Sports & recreation instruction .....	2	D	D	D	b	D	D
<b>HEALDSBURG, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HEMET, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>1 597</b>	<b>540</b>	<b>158</b>	<b>29</b>	<b>22.6</b>	<b>68.4</b>
611	Educational services .....	4	1 597	540	158	29	22.6	68.4
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
<b>HERCULES, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HERMOSA BEACH, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>HESPERIA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>642</b>	<b>164</b>	<b>26</b>	<b>14</b>	<b>28.0</b>	<b>72.0</b>
611	Educational services .....	4	642	164	26	14	28.0	72.0
<b>HILLSBOROUGH, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	1	D	D	D	b	D	D
<b>HOLLISTER, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>HUNTINGTON BEACH, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>25</b>	<b>13 495</b>	<b>6 298</b>	<b>1 337</b>	<b>685</b>	<b>71.0</b>	<b>3.6</b>
611	Educational services .....	25	13 495	6 298	1 337	685	71.0	3.6
6115	Technical & trade schools .....	5	9 022	4 891	1 051	438	83.2	—
61151	Technical & trade schools .....	5	9 022	4 891	1 051	438	83.2	—
611511	Cosmetology & barber schools .....	3	D	D	D	a	D	D
611519	Other trade & technical schools .....	2	D	D	D	e	D	D
6116	Other schools & instruction .....	13	2 846	863	163	229	27.2	5.3
61161	Fine arts schools .....	5	929	325	68	170	14.3	—
611610	Fine arts schools .....	5	929	325	68	170	14.3	—
<b>HUNTINGTON PARK, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	b	D	D
6115	Technical & trade schools .....	1	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	b	D	D
611519	Other trade & technical schools .....	1	D	D	D	b	D	D
<b>IMPERIAL BEACH, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	2	D	D	D	b	D	D
61169	All other schools & instruction .....	2	D	D	D	b	D	D
<b>INDIO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>904</b>	<b>282</b>	<b>76</b>	<b>15</b>	<b>D</b>	<b>58.0</b>
611	Educational services .....	3	904	282	76	15	D	58.0
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>INDUSTRY, CA *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>1 093</b>	<b>273</b>	<b>56</b>	<b>23</b>	<b>24.6</b>	<b>37.6</b>
611	Educational services .....	4	1 093	273	56	23	24.6	37.6
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>INGLEWOOD, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>11</b>	<b>6 391</b>	<b>2 265</b>	<b>555</b>	<b>87</b>	<b>4.5</b>	<b>35.1</b>
611	Educational services .....	11	6 391	2 265	555	87	4.5	35.1
6115	Technical & trade schools .....	4	3 912	1 366	260	52	—	38.5
61151	Technical & trade schools .....	4	3 912	1 366	260	52	—	38.5
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	3	D	D	D	a	D	D
61169	All other schools & instruction .....	3	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>IRVINE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>45</b>	<b>56 399</b>	<b>18 423</b>	<b>3 503</b>	<b>864</b>	<b>15.0</b>	<b>5.4</b>
611	Educational services .....	45	56 399	18 423	3 503	864	15.0	5.4
6114	Business schools, & computer & management training .....	13	34 925	11 276	1 730	237	8.5	1.1
61142	Computer training .....	5	11 054	4 636	294	85	19.1	—
611420	Computer training .....	5	11 054	4 636	294	85	19.1	—
61143	Professional & management development training .....	8	23 871	6 640	1 436	152	3.5	1.6
611430	Professional & management development training .....	8	23 871	6 640	1 436	152	3.5	1.6
6115	Technical & trade schools .....	2	D	D	D	b	D	D
61151	Technical & trade schools .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	27	19 487	6 371	1 594	594	24.7	13.5
61161	Fine arts schools .....	8	4 246	1 454	286	305	67.1	12.9
611610	Fine arts schools .....	8	4 246	1 454	286	305	67.1	12.9
6116102	Art, drama, & music schools .....	6	D	D	D	e	D	D
61163	Language schools .....	2	D	D	D	b	D	D
611630	Language schools .....	2	D	D	D	b	D	D
61169	All other schools & instruction .....	13	11 370	4 042	1 078	238	3.9	17.5
611691	Exam preparation & tutoring .....	7	4 511	1 794	497	146	4.4	16.2
611699	All other miscellaneous schools & instruction .....	6	6 859	2 248	581	92	3.6	18.4
<b>KINGSBURG, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>LA CANADA FLINTRIDGE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>1 334</b>	<b>373</b>	<b>103</b>	<b>39</b>	<b>53.4</b>	<b>16.9</b>
611	Educational services .....	7	1 334	373	103	39	53.4	16.9
6116	Other schools & instruction .....	5	D	D	D	b	D	D
<b>LAFAYETTE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>12</b>	<b>4 024</b>	<b>1 526</b>	<b>309</b>	<b>134</b>	<b>65.5</b>	<b>2.5</b>
611	Educational services .....	12	4 024	1 526	309	134	65.5	2.5
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	11	D	D	D	c	D	D
61162	Sports & recreation instruction .....	5	2 316	552	81	44	95.7	4.3
611620	Sports & recreation instruction .....	5	2 316	552	81	44	95.7	4.3
<b>LAGUNA BEACH, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	D	D	b	D	D
<b>LAGUNA HILLS, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>13</b>	<b>6 535</b>	<b>1 720</b>	<b>302</b>	<b>49</b>	<b>52.5</b>	<b>9.5</b>
611	Educational services .....	13	6 535	1 720	302	49	52.5	9.5
6114	Business schools, & computer & management training .....	7	5 428	1 399	287	46	43.9	10.4
<b>LAGUNA NIGUEL, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>12</b>	<b>3 647</b>	<b>792</b>	<b>238</b>	<b>75</b>	<b>49.0</b>	<b>39.8</b>
611	Educational services .....	12	3 647	792	238	75	49.0	39.8
6115	Technical & trade schools .....	3	1 450	541	174	36	—	100.0
61151	Technical & trade schools .....	3	1 450	541	174	36	—	100.0
611511	Cosmetology & barber schools .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	7	D	D	D	a	D	D
<b>LA HABRA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>876</b>	<b>233</b>	<b>65</b>	<b>39</b>	<b>28.9</b>	<b>71.1</b>
611	Educational services .....	6	876	233	65	39	28.9	71.1
6116	Other schools & instruction .....	6	876	233	65	39	28.9	71.1
<b>LAKE ELSINORE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	2	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LAKE FOREST, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>4 717</b>	<b>3 310</b>	<b>828</b>	<b>96</b>	<b>2.3</b>	<b>6.8</b>
611	Educational services .....	7	4 717	3 310	828	96	2.3	6.8
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	5	D	D	D	b	D	D
<b>LAKEWOOD, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>LA MESA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	6	D	D	D	b	D	D
6115	Technical & trade schools .....	1	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	b	D	D
<b>LA MIRADA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	D	D	a	D	D
<b>LANCASTER, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>19</b>	<b>2 869</b>	<b>758</b>	<b>180</b>	<b>106</b>	<b>70.9</b>	<b>1.5</b>
611	Educational services .....	19	2 869	758	180	106	70.9	1.5
6115	Technical & trade schools .....	5	1 214	390	101	37	43.2	—
61151	Technical & trade schools .....	5	1 214	390	101	37	43.2	—
611511	Cosmetology & barber schools .....	3	D	D	D	b	D	D
6116	Other schools & instruction .....	9	1 392	295	65	61	89.7	3.0
<b>LA PALMA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>LA PUENTE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>LA QUINTA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	2	D	D	D	a	D	D
<b>LARKSPUR, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>LA VERNE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>2 635</b>	<b>579</b>	<b>133</b>	<b>78</b>	<b>28.8</b>	<b>8.3</b>
611	Educational services .....	6	2 635	579	133	78	28.8	8.3
6115	Technical & trade schools .....	2	D	D	D	b	D	D
61151	Technical & trade schools .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	3	D	D	D	b	D	D
61162	Sports & recreation instruction .....	1	D	D	D	a	D	D
611620	Sports & recreation instruction .....	1	D	D	D	a	D	D
<b>LAWNDALE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	b	D	D
6116	Other schools & instruction .....	1	D	D	D	b	D	D
61162	Sports & recreation instruction .....	1	D	D	D	b	D	D
611620	Sports & recreation instruction .....	1	D	D	D	b	D	D
<b>LEMON GROVE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LEMOORE, CA</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>LINCOLN, CA</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>LINDSAY, CA</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>LIVERMORE, CA</b>								
61	Educational services .....	12	2 722	807	129	58	58.9	.6
611	Educational services .....	12	2 722	807	129	58	58.9	.6
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	8	902	228	46	37	82.4	—
<b>LODI, CA</b>								
61	Educational services .....	5	1 967	807	199	43	32.0	68.0
611	Educational services .....	5	1 967	807	199	43	32.0	68.0
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	3	D	D	D	b	D	D
61169	All other schools & instruction .....	3	D	D	D	b	D	D
<b>LOMITA, CA</b>								
61	Educational services .....	3	D	D	D	b	D	D
611	Educational services .....	3	D	D	D	b	D	D
<b>LOMPOC, CA</b>								
61	Educational services .....	3	812	269	77	90	D	—
611	Educational services .....	3	812	269	77	90	D	—
6116	Other schools & instruction .....	3	812	269	77	90	D	—
<b>LONG BEACH, CA</b>								
61	Educational services .....	41	24 520	10 725	2 524	520	21.7	7.2
611	Educational services .....	41	24 520	10 725	2 524	520	21.7	7.2
6115	Technical & trade schools .....	11	12 079	4 762	1 075	112	6.8	.6
61151	Technical & trade schools .....	11	12 079	4 762	1 075	112	6.8	.6
611511	Cosmetology & barber schools .....	3	D	D	D	a	D	D
611512	Flight training .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	16	8 733	4 765	1 145	354	41.9	12.0
61161	Fine arts schools .....	4	840	258	53	37	37.5	38.3
611610	Fine arts schools .....	4	840	258	53	37	37.5	38.3
6116101	Dance schools (including children's & professionals) .....	4	840	258	53	37	37.5	38.3
61169	All other schools & instruction .....	8	6 811	4 232	1 067	268	43.7	.1
611692	Automobile driving schools .....	4	D	D	D	c	D	D
<b>LOOMIS, CA</b>								
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
<b>LOS ALAMITOS, CA</b>								
61	Educational services .....	3	992	300	74	35	87.5	12.5
611	Educational services .....	3	992	300	74	35	87.5	12.5
6116	Other schools & instruction .....	2	D	D	D	b	D	D
61161	Fine arts schools .....	2	D	D	D	b	D	D
611610	Fine arts schools .....	2	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals) .....	2	D	D	D	b	D	D
<b>LOS ALTOS, CA</b>								
61	Educational services .....	12	7 537	2 010	349	73	35.5	1.5
611	Educational services .....	12	7 537	2 010	349	73	35.5	1.5
6116	Other schools & instruction .....	6	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LOS ALTOS HILLS, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>LOS ANGELES, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>490</b>	<b>311 270</b>	<b>110 259</b>	<b>22 826</b>	<b>4 599</b>	<b>21.3</b>	<b>15.7</b>
611	Educational services .....	490	311 270	110 259	22 826	4 599	21.3	15.7
6114	Business schools, & computer & management training .....	85	112 576	47 154	9 246	1 081	8.8	22.9
61141	Business & secretarial schools .....	14	4 091	1 873	404	89	20.6	17.9
611410	Business & secretarial schools .....	14	4 091	1 873	404	89	20.6	17.9
61142	Computer training .....	45	87 819	37 522	6 965	749	9.0	26.5
611420	Computer training .....	45	87 819	37 522	6 965	749	9.0	26.5
61143	Professional & management development training .....	26	20 666	7 759	1 877	243	5.9	8.7
611430	Professional & management development training .....	26	20 666	7 759	1 877	243	5.9	8.7
6115	Technical & trade schools .....	80	58 160	19 586	4 478	920	18.8	5.1
61151	Technical & trade schools .....	80	58 160	19 586	4 478	920	18.8	5.1
611511	Cosmetology & barber schools .....	25	6 543	1 708	366	112	23.1	11.1
611519	Other trade & technical schools .....	45	48 540	17 018	3 941	744	14.4	4.7
6116	Other schools & instruction .....	287	129 872	39 458	8 373	2 444	28.0	15.1
61161	Fine arts schools .....	72	25 800	10 024	2 549	498	19.8	15.7
611610	Fine arts schools .....	72	25 800	10 024	2 549	498	19.8	15.7
6116101	Dance schools (including children's & professionals) .....	31	7 561	2 338	525	185	29.5	8.6
6116102	Art, drama, & music schools .....	41	18 239	7 686	2 024	313	15.7	18.6
61162	Sports & recreation instruction .....	46	19 916	5 842	978	312	27.2	38.3
611620	Sports & recreation instruction .....	46	19 916	5 842	978	312	27.2	38.3
61163	Language schools .....	16	9 078	2 389	500	146	18.6	.7
611630	Language schools .....	16	9 078	2 389	500	146	18.6	.7
61169	All other schools & instruction .....	153	75 078	21 203	4 346	1 488	32.1	10.5
611691	Exam preparation & tutoring .....	50	26 802	8 757	1 997	721	34.0	13.0
611692	Automobile driving schools .....	36	6 271	1 623	298	195	86.5	8.1
611699	All other miscellaneous schools & instruction .....	67	42 005	10 823	2 051	572	22.8	9.3
6117	Educational support services .....	38	10 662	4 061	729	154	85.8	4.5
61171	Educational support services .....	38	10 662	4 061	729	154	85.8	4.5
611710	Educational support services .....	38	10 662	4 061	729	154	85.8	4.5
<b>LOS BANOS, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>LOS GATOS, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>10</b>	<b>2 324</b>	<b>504</b>	<b>73</b>	<b>20</b>	<b>90.4</b>	<b>-</b>
611	Educational services .....	10	2 324	504	73	20	90.4	-
6116	Other schools & instruction .....	6	D	D	D	a	D	D
<b>LYNWOOD, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>MALIBU, CA *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>1 804</b>	<b>383</b>	<b>78</b>	<b>15</b>	<b>48.8</b>	<b>20.2</b>
611	Educational services .....	8	1 804	383	78	15	48.8	20.2
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	6	D	D	D	a	D	D
<b>MANHATTAN BEACH, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>1 431</b>	<b>613</b>	<b>115</b>	<b>44</b>	<b>68.9</b>	<b>-</b>
611	Educational services .....	5	1 431	613	115	44	68.9	-
6116	Other schools & instruction .....	4	D	D	D	b	D	D
<b>MANTECA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>420</b>	<b>81</b>	<b>20</b>	<b>8</b>	<b>84.0</b>	<b>16.0</b>
611	Educational services .....	3	420	81	20	8	84.0	16.0
<b>MARTINEZ, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MENLO PARK, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>896</b>	<b>462</b>	<b>27</b>	<b>10</b>	<b>63.3</b>	<b>13.1</b>
611	Educational services .....	5	896	462	27	10	63.3	13.1
6116	Other schools & instruction .....	4	D	D	D	a	D	D
<b>MERCED, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>645</b>	<b>142</b>	<b>30</b>	<b>13</b>	<b>65.1</b>	<b>—</b>
611	Educational services .....	5	645	142	30	13	65.1	—
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>MILLBRAE, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>1 194</b>	<b>355</b>	<b>88</b>	<b>28</b>	<b>55.9</b>	<b>—</b>
611	Educational services .....	4	1 194	355	88	28	55.9	—
6116	Other schools & instruction .....	4	1 194	355	88	28	55.9	—
<b>MILL VALLEY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>5 149</b>	<b>1 416</b>	<b>165</b>	<b>59</b>	<b>20.8</b>	<b>—</b>
611	Educational services .....	11	5 149	1 416	165	59	20.8	—
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	8	D	D	D	b	D	D
<b>MILPITAS, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>1 610</b>	<b>397</b>	<b>93</b>	<b>54</b>	<b>38.9</b>	<b>8.3</b>
611	Educational services .....	11	1 610	397	93	54	38.9	8.3
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	7	1 150	330	70	48	38.0	11.3
<b>MISSION VIEJO, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>22</b>	<b>5 843</b>	<b>1 811</b>	<b>383</b>	<b>145</b>	<b>30.3</b>	<b>3.1</b>
611	Educational services .....	22	5 843	1 811	383	145	30.3	3.1
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	a	D	D
6116	Other schools & instruction .....	14	3 259	1 145	269	108	24.8	—
61161	Fine arts schools .....	5	957	318	78	35	5.0	—
611610	Fine arts schools .....	5	957	318	78	35	5.0	—
6116101	Dance schools (including children's & professionals) .....	4	D	D	D	b	D	D
61162	Sports & recreation instruction .....	4	1 561	649	153	54	11.5	—
611620	Sports & recreation instruction .....	4	1 561	649	153	54	11.5	—
<b>MODESTO, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>33</b>	<b>10 362</b>	<b>3 242</b>	<b>776</b>	<b>241</b>	<b>32.4</b>	<b>27.3</b>
611	Educational services .....	33	10 362	3 242	776	241	32.4	27.3
6115	Technical & trade schools .....	12	D	D	D	b	D	D
61151	Technical & trade schools .....	12	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
611519	Other trade & technical schools .....	8	D	D	D	b	D	D
6116	Other schools & instruction .....	16	D	D	D	c	D	D
61169	All other schools & instruction .....	9	D	D	D	b	D	D
<b>MONROVIA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MONTCLAIR, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>416</b>	<b>177</b>	<b>36</b>	<b>16</b>	<b>29.1</b>	<b>70.9</b>
611	Educational services .....	3	416	177	36	16	29.1	70.9
<b>MONTEBELLO, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>857</b>	<b>240</b>	<b>59</b>	<b>14</b>	<b>19.4</b>	<b>23.8</b>
611	Educational services .....	5	857	240	59	14	19.4	23.8
6115	Technical & trade schools .....	4	D	D	D	a	D	D
61151	Technical & trade schools .....	4	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MONTEREY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>14</b>	<b>11 995</b>	<b>5 456</b>	<b>1 205</b>	<b>75</b>	<b>78.7</b>	<b>1.1</b>
611	Educational services .....	14	11 995	5 456	1 205	75	78.7	1.1
6114	Business schools, & computer & management training .....	5	D	D	D	b	D	D
6117	Educational support services .....	6	D	D	D	b	D	D
61171	Educational support services .....	6	D	D	D	b	D	D
611710	Educational support services .....	6	D	D	D	b	D	D
<b>MONTEREY PARK, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>13</b>	<b>3 546</b>	<b>1 321</b>	<b>266</b>	<b>118</b>	<b>41.3</b>	<b>6.5</b>
611	Educational services .....	13	3 546	1 321	266	118	41.3	6.5
6116	Other schools & instruction .....	13	3 546	1 321	266	118	41.3	6.5
61169	All other schools & instruction .....	6	2 194	1 009	195	94	10.8	4.7
611692	Automobile driving schools .....	3	D	D	D	b	D	D
<b>MOORPARK, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>MORAGA TOWN, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>422</b>	<b>167</b>	<b>47</b>	<b>26</b>	<b>D</b>	<b>-</b>
611	Educational services .....	3	422	167	47	26	D	-
<b>MORENO VALLEY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>9</b>	<b>2 484</b>	<b>655</b>	<b>120</b>	<b>32</b>	<b>25.7</b>	<b>57.8</b>
611	Educational services .....	9	2 484	655	120	32	25.7	57.8
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>MORGAN HILL, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>9</b>	<b>4 475</b>	<b>816</b>	<b>224</b>	<b>33</b>	<b>18.7</b>	<b>-</b>
611	Educational services .....	9	4 475	816	224	33	18.7	-
6114	Business schools, & computer & management training .....	2	D	D	D	a	D	D
61143	Professional & management development training .....	2	D	D	D	a	D	D
611430	Professional & management development training .....	2	D	D	D	a	D	D
<b>MOUNTAIN VIEW, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>17</b>	<b>9 638</b>	<b>1 600</b>	<b>332</b>	<b>91</b>	<b>35.1</b>	<b>21.1</b>
611	Educational services .....	17	9 638	1 600	332	91	35.1	21.1
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	11	5 778	975	183	74	42.3	34.8
61161	Fine arts schools .....	3	1 637	172	32	16	D	-
611610	Fine arts schools .....	3	1 637	172	32	16	D	-
61169	All other schools & instruction .....	5	2 908	325	43	23	25.6	69.1
<b>MURRIETA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>NAPA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>18</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	18	D	D	D	b	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	15	2 076	687	150	72	96.5	-
61169	All other schools & instruction .....	6	1 085	417	79	23	93.4	-
<b>NATIONAL CITY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	b	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	1	D	D	D	b	D	D
61169	All other schools & instruction .....	1	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEVADA CITY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>NEWARK, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>5</b>	<b>734</b>	<b>285</b>	<b>63</b>	<b>32</b>	<b>59.7</b>	<b>—</b>
611	Educational services .....	5	734	285	63	32	59.7	—
<b>NEWPORT BEACH, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>40</b>	<b>26 365</b>	<b>9 629</b>	<b>2 266</b>	<b>198</b>	<b>58.0</b>	<b>14.0</b>
611	Educational services .....	40	26 365	9 629	2 266	198	58.0	14.0
6114	Business schools, & computer & management training .....	13	8 169	3 486	538	47	23.2	.2
61143	Professional & management development training .....	8	5 526	2 603	330	32	19.0	—
611430	Professional & management development training .....	8	5 526	2 603	330	32	19.0	—
6115	Technical & trade schools .....	5	3 358	1 180	175	35	6.6	88.2
61151	Technical & trade schools .....	5	3 358	1 180	175	35	6.6	88.2
6116	Other schools & instruction .....	16	4 221	993	186	85	77.0	16.7
61162	Sports & recreation instruction .....	10	1 740	424	99	36	52.8	40.6
611620	Sports & recreation instruction .....	10	1 740	424	99	36	52.8	40.6
61169	All other schools & instruction .....	5	D	D	D	b	D	D
611692	Automobile driving schools .....	1	D	D	D	a	D	D
6117	Educational support services .....	6	10 617	3 970	1 367	31	93.4	.1
61171	Educational support services .....	6	10 617	3 970	1 367	31	93.4	.1
611710	Educational support services .....	6	10 617	3 970	1 367	31	93.4	.1
<b>NORWALK, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>NOVATO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>16</b>	<b>13 677</b>	<b>4 868</b>	<b>664</b>	<b>146</b>	<b>9.5</b>	<b>6.4</b>
611	Educational services .....	16	13 677	4 868	664	146	9.5	6.4
6114	Business schools, & computer & management training .....	5	D	D	D	a	D	D
61143	Professional & management development training .....	4	D	D	D	a	D	D
611430	Professional & management development training .....	4	D	D	D	a	D	D
6116	Other schools & instruction .....	10	9 528	4 067	460	126	11.5	.5
61169	All other schools & instruction .....	6	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	3	D	D	D	b	D	D
<b>OAKDALE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>OAKLAND, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>54</b>	<b>31 174</b>	<b>12 836</b>	<b>2 850</b>	<b>570</b>	<b>22.3</b>	<b>17.6</b>
611	Educational services .....	54	31 174	12 836	2 850	570	22.3	17.6
6114	Business schools, & computer & management training .....	7	3 794	1 447	353	38	31.6	1.5
6115	Technical & trade schools .....	14	13 906	6 140	1 325	276	17.1	33.5
61151	Technical & trade schools .....	14	13 906	6 140	1 325	276	17.1	33.5
611512	Flight training .....	4	10 568	5 012	1 041	224	4.2	31.9
6116	Other schools & instruction .....	24	9 338	2 997	631	165	31.1	8.0
61163	Language schools .....	1	D	D	D	b	D	D
611630	Language schools .....	1	D	D	D	b	D	D
61169	All other schools & instruction .....	17	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	10	D	D	D	b	D	D
6117	Educational support services .....	9	4 136	2 252	541	91	11.2	1.1
61171	Educational support services .....	9	4 136	2 252	541	91	11.2	1.1
611710	Educational support services .....	9	4 136	2 252	541	91	11.2	1.1
<b>OCEANSIDE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>13</b>	<b>15 307</b>	<b>4 562</b>	<b>895</b>	<b>166</b>	<b>1.3</b>	<b>16.0</b>
611	Educational services .....	13	15 307	4 562	895	166	1.3	16.0
6114	Business schools, & computer & management training .....	2	D	D	D	b	D	D
61143	Professional & management development training .....	1	D	D	D	a	D	D
611430	Professional & management development training .....	1	D	D	D	a	D	D
6115	Technical & trade schools .....	2	D	D	D	b	D	D
61151	Technical & trade schools .....	2	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
611519	Other trade & technical schools .....	1	D	D	D	b	D	D
6116	Other schools & instruction .....	8	1 718	549	167	51	6.1	9.6

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>OJAI, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>746</b>	<b>202</b>	<b>33</b>	<b>15</b>	<b>D</b>	<b>—</b>
611	Educational services .....	3	746	202	33	15	D	—
<b>ONTARIO, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>5 155</b>	<b>2 073</b>	<b>461</b>	<b>93</b>	<b>1.8</b>	<b>17.6</b>
611	Educational services .....	11	5 155	2 073	461	93	1.8	17.6
6115	Technical & trade schools .....	6	3 850	1 577	387	65	.6	—
61151	Technical & trade schools .....	6	3 850	1 577	387	65	.6	—
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
<b>ORANGE, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>23</b>	<b>15 832</b>	<b>5 382</b>	<b>1 195</b>	<b>284</b>	<b>8.5</b>	<b>54.8</b>
611	Educational services .....	23	15 832	5 382	1 195	284	8.5	54.8
6115	Technical & trade schools .....	6	12 415	4 427	913	138	1.8	66.0
61151	Technical & trade schools .....	6	12 415	4 427	913	138	1.8	66.0
611512	Flight training .....	1	D	D	D	b	D	D
611519	Other trade & technical schools .....	5	D	D	D	c	D	D
6116	Other schools & instruction .....	14	3 185	877	213	132	30.3	15.4
61162	Sports & recreation instruction .....	5	D	D	D	b	D	D
611620	Sports & recreation instruction .....	5	D	D	D	b	D	D
<b>ORINDA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	b	D	D
<b>OROVILLE, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>OXNARD, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>13</b>	<b>3 444</b>	<b>1 187</b>	<b>286</b>	<b>83</b>	<b>35.7</b>	<b>4.7</b>
611	Educational services .....	13	3 444	1 187	286	83	35.7	4.7
6115	Technical & trade schools .....	5	2 696	1 034	255	61	29.7	—
61151	Technical & trade schools .....	5	2 696	1 034	255	61	29.7	—
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	8	748	153	31	22	57.4	21.7
<b>PACIFICA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>239</b>	<b>90</b>	<b>21</b>	<b>11</b>	<b>100.0</b>	<b>—</b>
611	Educational services .....	4	239	90	21	11	100.0	—
<b>PACIFIC GROVE, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PALMDALE, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>1 795</b>	<b>678</b>	<b>184</b>	<b>64</b>	<b>25.3</b>	<b>38.5</b>
611	Educational services .....	5	1 795	678	184	64	25.3	38.5
6115	Technical & trade schools .....	1	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	b	D	D
<b>PALM DESERT, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>15</b>	<b>5 188</b>	<b>2 469</b>	<b>467</b>	<b>87</b>	<b>10.4</b>	<b>23.6</b>
611	Educational services .....	15	5 188	2 469	467	87	10.4	23.6
6115	Technical & trade schools .....	5	707	288	72	12	10.9	44.3
61151	Technical & trade schools .....	5	707	288	72	12	10.9	44.3
6116	Other schools & instruction .....	7	D	D	D	b	D	D
<b>PALM SPRINGS, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>738</b>	<b>158</b>	<b>36</b>	<b>14</b>	<b>—</b>	<b>32.1</b>
611	Educational services .....	7	738	158	36	14	—	32.1

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PALO ALTO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>26</b>	<b>18 050</b>	<b>5 698</b>	<b>1 188</b>	<b>265</b>	<b>14.5</b>	<b>1.5</b>
611	Educational services .....	26	18 050	5 698	1 188	265	14.5	1.5
6114	Business schools, & computer & management training .....	6	10 224	3 142	547	44	9.6	—
61143	Professional & management development training .....	5	D	D	D	b	D	D
611430	Professional & management development training .....	5	D	D	D	b	D	D
6116	Other schools & instruction .....	16	6 964	2 150	584	198	19.9	.7
61163	Language schools .....	5	2 061	885	370	99	9.8	—
611630	Language schools .....	5	2 061	885	370	99	9.8	—
61169	All other schools & instruction .....	6	4 439	1 076	194	95	20.5	—
611691	Exam preparation & tutoring .....	4	D	D	D	b	D	D
<b>PALOS VERDES ESTATES, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>1 726</b>	<b>245</b>	<b>28</b>	<b>31</b>	<b>100.0</b>	<b>—</b>
611	Educational services .....	6	1 726	245	28	31	100.0	—
<b>PARADISE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PARAMOUNT, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PASADENA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>22</b>	<b>10 366</b>	<b>3 021</b>	<b>621</b>	<b>203</b>	<b>79.6</b>	<b>1.5</b>
611	Educational services .....	22	10 366	3 021	621	203	79.6	1.5
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	16	6 597	1 915	413	167	75.0	2.2
61161	Fine arts schools .....	5	1 794	407	86	36	46.0	—
611610	Fine arts schools .....	5	1 794	407	86	36	46.0	—
6116101	Dance schools (including children's & professionals') .....	2	D	D	D	b	D	D
6116102	Art, drama, & music schools .....	3	D	D	D	a	D	D
61163	Language schools .....	4	3 795	1 178	268	104	90.8	—
611630	Language schools .....	4	3 795	1 178	268	104	90.8	—
<b>PATTERSON, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PERRIS, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	2	D	D	D	a	D	D
61162	Sports & recreation instruction .....	1	D	D	D	a	D	D
611620	Sports & recreation instruction .....	1	D	D	D	a	D	D
<b>PETALUMA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>2 112</b>	<b>624</b>	<b>143</b>	<b>69</b>	<b>32.0</b>	<b>4.7</b>
611	Educational services .....	8	2 112	624	143	69	32.0	4.7
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	5	D	D	D	b	D	D
<b>PICO RIVERA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PIEDMONT, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	b	D	D
6114	Business schools, & computer & management training .....	1	D	D	D	a	D	D
61143	Professional & management development training .....	1	D	D	D	a	D	D
611430	Professional & management development training .....	1	D	D	D	a	D	D
<b>PINOLE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PLACENTIA, CA</b>								
61	<b>Educational services</b> .....	3	812	34	10	6	100.0	—
611	Educational services .....	3	812	34	10	6	100.0	—
<b>PLEASANT HILL, CA</b>								
61	<b>Educational services</b> .....	6	1 158	452	90	23	58.7	41.3
611	Educational services .....	6	1 158	452	90	23	58.7	41.3
<b>PLEASANTON, CA</b>								
61	<b>Educational services</b> .....	14	10 688	2 397	290	117	19.3	1.7
611	Educational services .....	14	10 688	2 397	290	117	19.3	1.7
6114	Business schools, & computer & management training .....	2	D	D	D	a	D	D
61143	Professional & management development training .....	2	D	D	D	a	D	D
611430	Professional & management development training .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	7	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
<b>POMONA, CA</b>								
61	<b>Educational services</b> .....	7	3 385	1 500	285	89	9.7	1.1
611	Educational services .....	7	3 385	1 500	285	89	9.7	1.1
6115	Technical & trade schools .....	2	D	D	D	b	D	D
61151	Technical & trade schools .....	2	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>PORT HUENEME, CA</b>								
61	<b>Educational services</b> .....	3	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>PORTOLA VALLEY, CA</b>								
61	<b>Educational services</b> .....	1	D	D	D	a	D	D
<b>POWAY, CA</b>								
61	<b>Educational services</b> .....	7	1 351	564	103	34	22.5	3.0
611	Educational services .....	7	1 351	564	103	34	22.5	3.0
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>RANCHO CUCAMONGA, CA</b>								
61	<b>Educational services</b> .....	22	6 155	2 055	427	128	62.7	7.9
611	Educational services .....	22	6 155	2 055	427	128	62.7	7.9
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	13	2 041	712	177	89	44.8	6.1
61161	Fine arts schools .....	3	809	233	51	19	D	—
611610	Fine arts schools .....	3	809	233	51	19	D	—
<b>RANCHO MIRAGE, CA</b>								
61	<b>Educational services</b> .....	1	D	D	D	a	D	D
<b>RANCHO PALOS VERDES, CA</b>								
61	<b>Educational services</b> .....	10	1 305	334	55	19	48.6	22.7
611	Educational services .....	10	1 305	334	55	19	48.6	22.7
6116	Other schools & instruction .....	8	D	D	D	a	D	D
<b>REDDING, CA</b>								
61	<b>Educational services</b> .....	15	3 298	1 023	234	88	61.9	25.6
611	Educational services .....	15	3 298	1 023	234	88	61.9	25.6
6115	Technical & trade schools .....	5	1 350	267	68	21	28.3	41.0
61151	Technical & trade schools .....	5	1 350	267	68	21	28.3	41.0
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	8	D	D	D	b	D	D
61169	All other schools & instruction .....	4	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>REDLANDS, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>13</b>	<b>2 681</b>	<b>642</b>	<b>122</b>	<b>52</b>	<b>65.9</b>	<b>23.7</b>
611	Educational services .....	13	2 681	642	122	52	65.9	23.7
6115	Technical & trade schools .....	5	1 795	382	65	14	73.7	26.3
61151	Technical & trade schools .....	5	1 795	382	65	14	73.7	26.3
6116	Other schools & instruction .....	5	846	243	55	33	52.1	15.1
<b>REDONDO BEACH, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>615</b>	<b>241</b>	<b>73</b>	<b>35</b>	<b>98.0</b>	<b>2.0</b>
611	Educational services .....	6	615	241	73	35	98.0	2.0
<b>REDWOOD CITY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>3 436</b>	<b>968</b>	<b>213</b>	<b>45</b>	<b>41.0</b>	<b>1.7</b>
611	Educational services .....	7	3 436	968	213	45	41.0	1.7
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	5	D	D	D	b	D	D
<b>REEDLEY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>RIALTO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>5 474</b>	<b>2 191</b>	<b>568</b>	<b>99</b>	<b>30.4</b>	<b>1.9</b>
611	Educational services .....	6	5 474	2 191	568	99	30.4	1.9
6115	Technical & trade schools .....	2	D	D	D	b	D	D
61151	Technical & trade schools .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	4	D	D	D	b	D	D
61162	Sports & recreation instruction .....	3	D	D	D	b	D	D
611620	Sports & recreation instruction .....	3	D	D	D	b	D	D
<b>RICHMOND, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>1 153</b>	<b>452</b>	<b>128</b>	<b>33</b>	<b>40.8</b>	<b>49.4</b>
611	Educational services .....	8	1 153	452	128	33	40.8	49.4
<b>RIDGECREST, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>834</b>	<b>332</b>	<b>84</b>	<b>13</b>	<b>9.0</b>	<b>—</b>
611	Educational services .....	4	834	332	84	13	9.0	—
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>RIO DELL, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>RIPON, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>RIVERSIDE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>27</b>	<b>11 937</b>	<b>4 734</b>	<b>995</b>	<b>237</b>	<b>11.8</b>	<b>18.5</b>
611	Educational services .....	27	11 937	4 734	995	237	11.8	18.5
6115	Technical & trade schools .....	7	5 500	1 581	219	55	2.4	30.5
61151	Technical & trade schools .....	7	5 500	1 581	219	55	2.4	30.5
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
611519	Other trade & technical schools .....	5	D	D	D	b	D	D
6116	Other schools & instruction .....	15	4 132	1 973	444	138	20.9	7.4
61169	All other schools & instruction .....	8	D	D	D	b	D	D
<b>ROCKLIN, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ROHNERT PARK, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D

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<b>ROLLING HILLS ESTATES, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>1 530</b>	<b>439</b>	<b>95</b>	<b>43</b>	<b>59.7</b>	<b>—</b>
611	Educational services .....	7	1 530	439	95	43	59.7	—
6116	Other schools & instruction .....	4	942	321	77	29	34.6	—
<b>ROSEMEAD, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>4 902</b>	<b>1 279</b>	<b>319</b>	<b>59</b>	<b>11.2</b>	<b>—</b>
611	Educational services .....	6	4 902	1 279	319	59	11.2	—
6115	Technical & trade schools .....	4	D	D	D	b	D	D
61151	Technical & trade schools .....	4	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
611519	Other trade & technical schools .....	3	D	D	D	b	D	D
<b>ROSEVILLE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>14</b>	<b>8 386</b>	<b>3 449</b>	<b>736</b>	<b>109</b>	<b>39.2</b>	<b>3.0</b>
611	Educational services .....	14	8 386	3 449	736	109	39.2	3.0
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	11	D	D	D	b	D	D
61161	Fine arts schools .....	4	D	D	D	b	D	D
611610	Fine arts schools .....	4	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals) .....	4	D	D	D	b	D	D
61169	All other schools & instruction .....	3	D	D	D	a	D	D
6117	Educational support services .....	1	D	D	D	a	D	D
61171	Educational support services .....	1	D	D	D	a	D	D
611710	Educational support services .....	1	D	D	D	a	D	D
<b>SACRAMENTO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>67</b>	<b>25 704</b>	<b>7 908</b>	<b>1 809</b>	<b>368</b>	<b>29.9</b>	<b>8.5</b>
611	Educational services .....	67	25 704	7 908	1 809	368	29.9	8.5
6114	Business schools, & computer & management training .....	14	6 608	1 969	462	65	24.3	9.8
61142	Computer training .....	6	4 617	1 271	302	45	23.2	13.7
611420	Computer training .....	6	4 617	1 271	302	45	23.2	13.7
6115	Technical & trade schools .....	11	8 348	2 860	677	97	7.0	10.3
61151	Technical & trade schools .....	11	8 348	2 860	677	97	7.0	10.3
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
611519	Other trade & technical schools .....	6	D	D	D	b	D	D
6116	Other schools & instruction .....	28	6 967	2 006	470	150	27.0	7.4
61163	Language schools .....	1	D	D	D	b	D	D
611630	Language schools .....	1	D	D	D	b	D	D
61169	All other schools & instruction .....	19	D	D	D	b	D	D
6117	Educational support services .....	14	3 781	1 073	200	56	95.5	4.5
61171	Educational support services .....	14	3 781	1 073	200	56	95.5	4.5
611710	Educational support services .....	14	3 781	1 073	200	56	95.5	4.5
<b>SALINAS, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>11</b>	<b>2 761</b>	<b>1 000</b>	<b>231</b>	<b>68</b>	<b>43.5</b>	<b>12.3</b>
611	Educational services .....	11	2 761	1 000	231	68	43.5	12.3
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	4	D	D	D	b	D	D
<b>SAN ANSELMO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>2 456</b>	<b>823</b>	<b>210</b>	<b>47</b>	<b>25.8</b>	<b>25.6</b>
611	Educational services .....	7	2 456	823	210	47	25.8	25.6
6116	Other schools & instruction .....	6	D	D	D	b	D	D
61169	All other schools & instruction .....	2	D	D	D	b	D	D
<b>SAN BERNARDINO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>22</b>	<b>12 314</b>	<b>3 963</b>	<b>918</b>	<b>178</b>	<b>16.3</b>	<b>6.0</b>
611	Educational services .....	22	12 314	3 963	918	178	16.3	6.0
6115	Technical & trade schools .....	12	11 214	3 786	883	158	9.7	5.4
61151	Technical & trade schools .....	12	11 214	3 786	883	158	9.7	5.4
611511	Cosmetology & barber schools .....	3	D	D	D	a	D	D
611519	Other trade & technical schools .....	9	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN BRUNO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>5</b>	<b>2 989</b>	<b>329</b>	<b>96</b>	<b>38</b>	<b>12.4</b>	<b>2.3</b>
611	Educational services .....	5	2 989	329	96	38	12.4	2.3
6115	Technical & trade schools .....	3	D	D	D	b	D	D
61151	Technical & trade schools .....	3	D	D	D	b	D	D
6116	Other schools & instruction .....	2	D	D	D	a	D	D
61162	Sports & recreation instruction .....	1	D	D	D	a	D	D
611620	Sports & recreation instruction .....	1	D	D	D	a	D	D
<b>SAN BUENAVENTURA (VENTURA), CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>23</b>	<b>6 402</b>	<b>1 997</b>	<b>370</b>	<b>138</b>	<b>85.8</b>	<b>—</b>
611	Educational services .....	23	6 402	1 997	370	138	85.8	—
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	15	4 642	1 358	262	112	89.4	—
61169	All other schools & instruction .....	7	D	D	D	b	D	D
<b>SAN CARLOS, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>582</b>	<b>198</b>	<b>35</b>	<b>12</b>	<b>91.2</b>	<b>—</b>
611	Educational services .....	4	582	198	35	12	91.2	—
<b>SAN CLEMENTE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>3 417</b>	<b>597</b>	<b>120</b>	<b>49</b>	<b>80.2</b>	<b>18.3</b>
611	Educational services .....	8	3 417	597	120	49	80.2	18.3
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	5	D	D	D	b	D	D
61161	Fine arts schools .....	2	D	D	D	b	D	D
611610	Fine arts schools .....	2	D	D	D	b	D	D
<b>SAN DIEGO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>221</b>	<b>199 480</b>	<b>55 047</b>	<b>12 522</b>	<b>2 393</b>	<b>12.2</b>	<b>10.1</b>
611	Educational services .....	221	199 480	55 047	12 522	2 393	12.2	10.1
6114	Business schools, & computer & management training .....	43	95 330	20 324	5 362	673	3.4	7.1
61141	Business & secretarial schools .....	5	5 846	3 050	700	131	5.9	11.2
611410	Business & secretarial schools .....	5	5 846	3 050	700	131	5.9	11.2
61142	Computer training .....	17	20 972	8 975	2 653	352	2.3	25.9
611420	Computer training .....	17	20 972	8 975	2 653	352	2.3	25.9
61143	Professional & management development training .....	21	68 512	8 299	2 009	190	3.5	1.0
611430	Professional & management development training .....	21	68 512	8 299	2 009	190	3.5	1.0
6115	Technical & trade schools .....	46	52 370	16 468	3 673	708	15.9	11.8
61151	Technical & trade schools .....	46	52 370	16 468	3 673	708	15.9	11.8
611511	Cosmetology & barber schools .....	10	D	D	D	b	D	D
611512	Flight training .....	7	14 570	4 666	764	153	13.4	34.5
611519	Other trade & technical schools .....	27	35 634	11 210	2 767	507	14.2	2.4
6116	Other schools & instruction .....	110	38 115	11 450	2 499	897	28.1	7.2
61161	Fine arts schools .....	27	5 160	1 628	406	164	26.8	28.9
611610	Fine arts schools .....	27	5 160	1 628	406	164	26.8	28.9
6116101	Dance schools (including children's & professionals) .....	17	D	D	D	c	D	D
6116102	Art, drama, & music schools .....	10	D	D	D	b	D	D
61162	Sports & recreation instruction .....	17	3 637	1 094	278	99	49.0	—
611620	Sports & recreation instruction .....	17	3 637	1 094	278	99	49.0	—
61163	Language schools .....	14	14 420	4 227	789	227	10.2	2.0
611630	Language schools .....	14	14 420	4 227	789	227	10.2	2.0
61169	All other schools & instruction .....	52	14 898	4 501	1 026	407	40.8	6.4
611691	Exam preparation & tutoring .....	22	4 136	1 178	295	137	34.7	5.9
611699	All other miscellaneous schools & instruction .....	26	9 898	3 045	677	251	43.2	2.2
6117	Educational support services .....	22	13 665	6 805	988	115	15.5	32.4
61171	Educational support services .....	22	13 665	6 805	988	115	15.5	32.4
611710	Educational support services .....	22	13 665	6 805	988	115	15.5	32.4
<b>SAN DIMAS, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	D	D	c	D	D
6117	Educational support services .....	1	D	D	D	c	D	D
61171	Educational support services .....	1	D	D	D	c	D	D
611710	Educational support services .....	1	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN FRANCISCO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>200</b>	<b>151 920</b>	<b>47 470</b>	<b>10 984</b>	<b>2 208</b>	<b>19.8</b>	<b>18.7</b>
611	Educational services .....	200	151 920	47 470	10 984	2 208	19.8	18.7
6114	Business schools, & computer & management training .....	41	48 225	16 266	4 109	981	10.5	19.7
61142	Computer training .....	17	28 456	10 564	2 656	382	9.0	20.4
611420	Computer training .....	17	28 456	10 564	2 656	382	9.0	20.4
61143	Professional & management development training .....	20	D	D	D	f	D	D
611430	Professional & management development training .....	20	D	D	D	f	D	D
6115	Technical & trade schools .....	27	19 152	6 716	1 314	232	7.9	53.8
61151	Technical & trade schools .....	27	19 152	6 716	1 314	232	7.9	53.8
611511	Cosmetology & barber schools .....	7	1 916	571	151	36	10.9	8.5
611512	Flight training .....	2	D	D	D	b	D	D
611519	Other trade & technical schools .....	16	D	D	D	c	D	D
6116	Other schools & instruction .....	115	80 059	22 909	5 250	949	26.9	9.6
61161	Fine arts schools .....	24	4 684	1 529	329	122	40.8	17.4
611610	Fine arts schools .....	24	4 684	1 529	329	122	40.8	17.4
6116101	Dance schools (including children's & professionals') .....	10	2 191	748	167	84	25.7	8.0
6116102	Art, drama, & music schools .....	14	2 493	781	162	38	54.0	25.6
61162	Sports & recreation instruction .....	14	3 094	1 032	237	44	50.6	5.2
611620	Sports & recreation instruction .....	14	3 094	1 032	237	44	50.6	5.2
61163	Language schools .....	19	26 974	7 304	1 763	372	4.4	4.5
611630	Language schools .....	19	26 974	7 304	1 763	372	4.4	4.5
61169	All other schools & instruction .....	58	45 307	13 044	2 921	411	37.3	12.1
611691	Exam preparation & tutoring .....	17	7 866	2 112	470	140	13.1	40.9
611692	Automobile driving schools .....	13	1 065	407	69	37	97.3	2.7
611699	All other miscellaneous schools & instruction .....	28	36 376	10 525	2 382	234	40.7	6.2
6117	Educational support services .....	17	4 484	1 579	311	46	43.8	20.5
61171	Educational support services .....	17	4 484	1 579	311	46	43.8	20.5
611710	Educational support services .....	17	4 484	1 579	311	46	43.8	20.5
<b>SAN GABRIEL, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>1 160</b>	<b>222</b>	<b>56</b>	<b>16</b>	<b>98.3</b>	<b>1.7</b>
611	Educational services .....	7	1 160	222	56	16	98.3	1.7
6116	Other schools & instruction .....	5	D	D	D	a	D	D
<b>SAN JOSE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>130</b>	<b>64 659</b>	<b>25 487</b>	<b>5 431</b>	<b>1 115</b>	<b>21.6</b>	<b>6.4</b>
611	Educational services .....	130	64 659	25 487	5 431	1 115	21.6	6.4
6114	Business schools, & computer & management training .....	30	33 793	14 024	2 918	429	6.7	3.7
61142	Computer training .....	22	28 936	12 816	2 614	372	3.9	3.3
611420	Computer training .....	22	28 936	12 816	2 614	372	3.9	3.3
61143	Professional & management development training .....	7	D	D	D	b	D	D
611430	Professional & management development training .....	7	D	D	D	b	D	D
6115	Technical & trade schools .....	21	13 811	5 000	1 123	199	32.4	7.3
61151	Technical & trade schools .....	21	13 811	5 000	1 123	199	32.4	7.3
611511	Cosmetology & barber schools .....	4	D	D	D	b	D	D
611512	Flight training .....	5	D	D	D	b	D	D
611519	Other trade & technical schools .....	10	8 882	3 416	836	101	4.4	10.8
6116	Other schools & instruction .....	75	16 039	6 082	1 288	461	41.6	11.6
61161	Fine arts schools .....	18	2 542	996	221	82	42.3	9.2
611610	Fine arts schools .....	18	2 542	996	221	82	42.3	9.2
6116101	Dance schools (including children's & professionals') .....	12	1 901	766	171	64	36.9	4.7
61162	Sports & recreation instruction .....	16	2 932	952	193	98	68.1	19.0
611620	Sports & recreation instruction .....	16	2 932	952	193	98	68.1	19.0
61169	All other schools & instruction .....	36	9 389	3 653	790	244	33.1	9.0
611691	Exam preparation & tutoring .....	15	2 960	773	169	73	42.8	—
611692	Automobile driving schools .....	8	1 125	401	66	29	77.0	23.0
611699	All other miscellaneous schools & instruction .....	13	5 304	2 479	555	142	18.3	11.1
<b>SAN JUAN CAPISTRANO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	a	D	D
<b>SAN LEANDRO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>4 413</b>	<b>1 618</b>	<b>381</b>	<b>74</b>	<b>14.0</b>	<b>2.6</b>
611	Educational services .....	7	4 413	1 618	381	74	14.0	2.6
6115	Technical & trade schools .....	1	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN LUIS OBISPO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>17</b>	<b>2 617</b>	<b>867</b>	<b>207</b>	<b>69</b>	<b>58.5</b>	<b>.9</b>
611	Educational services .....	17	2 617	867	207	69	58.5	.9
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	8	922	250	61	34	95.4	2.6
<b>SAN MARCOS, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>930</b>	<b>396</b>	<b>108</b>	<b>40</b>	<b>40.9</b>	<b>59.1</b>
611	Educational services .....	6	930	396	108	40	40.9	59.1
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>SAN MARINO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	b	D	D
<b>SAN MATEO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>21</b>	<b>25 068</b>	<b>8 145</b>	<b>1 721</b>	<b>202</b>	<b>12.0</b>	<b>50.0</b>
611	Educational services .....	21	25 068	8 145	1 721	202	12.0	50.0
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	8	D	D	D	b	D	D
6117	Educational support services .....	3	D	D	D	c	D	D
61171	Educational support services .....	3	D	D	D	c	D	D
611710	Educational support services .....	3	D	D	D	c	D	D
<b>SAN PABLO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>SAN RAFAEL, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>12</b>	<b>4 917</b>	<b>857</b>	<b>225</b>	<b>48</b>	<b>10.8</b>	<b>4.8</b>
611	Educational services .....	12	4 917	857	225	48	10.8	4.8
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	8	3 800	650	180	36	13.6	6.2
61163	Language schools .....	1	D	D	D	b	D	D
611630	Language schools .....	1	D	D	D	b	D	D
<b>SAN RAMON, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>10</b>	<b>8 576</b>	<b>3 135</b>	<b>787</b>	<b>129</b>	<b>14.1</b>	<b>1.4</b>
611	Educational services .....	10	8 576	3 135	787	129	14.1	1.4
6114	Business schools, & computer & management training .....	1	D	D	D	b	D	D
61142	Computer training .....	1	D	D	D	b	D	D
611420	Computer training .....	1	D	D	D	b	D	D
6116	Other schools & instruction .....	6	D	D	D	b	D	D
<b>SANTA ANA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>44</b>	<b>55 409</b>	<b>30 045</b>	<b>6 363</b>	<b>818</b>	<b>4.1</b>	<b>8.3</b>
611	Educational services .....	44	55 409	30 045	6 363	818	4.1	8.3
6114	Business schools, & computer & management training .....	9	D	D	D	f	D	D
61142	Computer training .....	7	D	D	D	f	D	D
611420	Computer training .....	7	D	D	D	f	D	D
6115	Technical & trade schools .....	15	10 145	3 705	902	127	5.0	18.7
61151	Technical & trade schools .....	15	10 145	3 705	902	127	5.0	18.7
611511	Cosmetology & barber schools .....	3	D	D	D	a	D	D
611519	Other trade & technical schools .....	10	8 638	3 248	787	97	—	16.1
6116	Other schools & instruction .....	17	8 725	2 719	638	176	11.6	13.7
61161	Fine arts schools .....	4	1 245	690	171	39	24.7	—
611610	Fine arts schools .....	4	1 245	690	171	39	24.7	—
6116101	Dance schools (including children's & professionals) .....	3	D	D	D	b	D	D
61169	All other schools & instruction .....	10	6 821	1 892	446	119	7.6	17.5
611692	Automobile driving schools .....	1	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction .....	4	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SANTA BARBARA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>26</b>	<b>16 406</b>	<b>4 007</b>	<b>671</b>	<b>165</b>	<b>21.7</b>	<b>7.6</b>
611	Educational services .....	26	16 406	4 007	671	165	21.7	7.6
6115	Technical & trade schools .....	4	D	D	D	a	D	D
61151	Technical & trade schools .....	4	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	15	11 736	2 835	444	132	6.8	10.6
61161	Fine arts schools .....	3	D	D	D	a	D	D
611610	Fine arts schools .....	3	D	D	D	a	D	D
61163	Language schools .....	3	D	D	D	b	D	D
611630	Language schools .....	3	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	1	D	D	D	a	D	D
<b>SANTA CLARA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>36</b>	<b>30 681</b>	<b>8 940</b>	<b>2 009</b>	<b>285</b>	<b>2.4</b>	<b>44.6</b>
611	Educational services .....	36	30 681	8 940	2 009	285	2.4	44.6
6114	Business schools, & computer & management training .....	12	18 893	3 858	840	79	2.0	47.6
61142	Computer training .....	9	D	D	D	b	D	D
611420	Computer training .....	9	D	D	D	b	D	D
6115	Technical & trade schools .....	4	D	D	D	b	D	D
61151	Technical & trade schools .....	4	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	17	6 021	2 501	474	140	1.7	24.3
61162	Sports & recreation instruction .....	4	2 122	819	160	51	—	.9
611620	Sports & recreation instruction .....	4	2 122	819	160	51	—	.9
61169	All other schools & instruction .....	10	D	D	D	b	D	D
6117	Educational support services .....	3	D	D	D	a	D	D
61171	Educational support services .....	3	D	D	D	a	D	D
611710	Educational support services .....	3	D	D	D	a	D	D
<b>SANTA CLARITA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>17</b>	<b>3 199</b>	<b>970</b>	<b>195</b>	<b>98</b>	<b>62.6</b>	<b>5.5</b>
611	Educational services .....	17	3 199	970	195	98	62.6	5.5
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	15	D	D	D	b	D	D
61161	Fine arts schools .....	7	1 161	256	53	35	70.9	—
611610	Fine arts schools .....	7	1 161	256	53	35	70.9	—
61169	All other schools & instruction .....	6	D	D	D	b	D	D
<b>SANTA CRUZ, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>16</b>	<b>3 115</b>	<b>912</b>	<b>199</b>	<b>41</b>	<b>27.0</b>	<b>.5</b>
611	Educational services .....	16	3 115	912	199	41	27.0	.5
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	9	D	D	D	b	D	D
<b>SANTA FE SPRINGS, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>1 415</b>	<b>447</b>	<b>85</b>	<b>15</b>	<b>39.1</b>	<b>34.4</b>
611	Educational services .....	7	1 415	447	85	15	39.1	34.4
6115	Technical & trade schools .....	3	485	233	35	7	—	69.3
61151	Technical & trade schools .....	3	485	233	35	7	—	69.3
<b>SANTA MARIA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>12</b>	<b>3 550</b>	<b>1 236</b>	<b>296</b>	<b>87</b>	<b>19.9</b>	<b>7.7</b>
611	Educational services .....	12	3 550	1 236	296	87	19.9	7.7
6115	Technical & trade schools .....	5	980	359	101	26	54.3	—
61151	Technical & trade schools .....	5	980	359	101	26	54.3	—
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SANTA MONICA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>55</b>	<b>83 399</b>	<b>23 099</b>	<b>4 833</b>	<b>820</b>	<b>4.6</b>	<b>16.9</b>
611	Educational services .....	55	83 399	23 099	4 833	820	4.6	16.9
6114	Business schools, & computer & management training .....	6	D	D	D	b	D	D
61142	Computer training .....	2	D	D	D	a	D	D
611420	Computer training .....	2	D	D	D	a	D	D
6115	Technical & trade schools .....	7	19 950	4 225	569	93	4	29.2
61151	Technical & trade schools .....	7	19 950	4 225	569	93	4	29.2
611511	Cosmetology & barber schools .....	1	D	D	D	b	D	D
611512	Flight training .....	3	D	D	D	b	D	D
611519	Other trade & technical schools .....	3	D	D	D	a	D	D
6116	Other schools & instruction .....	37	41 315	11 103	2 461	608	8.9	19.1
61161	Fine arts schools .....	15	8 481	3 093	490	205	7.3	5.1
611610	Fine arts schools .....	15	8 481	3 093	490	205	7.3	5.1
6116101	Dance schools (including children's & professionals') .....	6	2 669	1 081	254	75	8.2	5.4
6116102	Art, drama, & music schools .....	9	5 812	2 012	236	130	6.9	5.0
61162	Sports & recreation instruction .....	3	D	D	D	b	D	D
611620	Sports & recreation instruction .....	3	D	D	D	b	D	D
61163	Language schools .....	4	D	D	D	b	D	D
611630	Language schools .....	4	D	D	D	b	D	D
61169	All other schools & instruction .....	15	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	5	5 023	1 465	263	43	2.4	84.8
611699	All other miscellaneous schools & instruction .....	8	D	D	D	c	D	D
6117	Educational support services .....	5	D	D	D	b	D	D
61171	Educational support services .....	5	D	D	D	b	D	D
611710	Educational support services .....	5	D	D	D	b	D	D
<b>SANTA PAULA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>SANTA ROSA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>26</b>	<b>6 700</b>	<b>1 764</b>	<b>423</b>	<b>109</b>	<b>43.2</b>	<b>19.3</b>
611	Educational services .....	26	6 700	1 764	423	109	43.2	19.3
6114	Business schools, & computer & management training .....	6	3 638	1 004	234	32	42.6	2.4
61143	Professional & management development training .....	5	D	D	D	b	D	D
611430	Professional & management development training .....	5	D	D	D	b	D	D
6116	Other schools & instruction .....	16	D	D	D	b	D	D
61169	All other schools & instruction .....	8	D	D	D	b	D	D
<b>SARATOGA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>1 622</b>	<b>904</b>	<b>192</b>	<b>23</b>	<b>56.5</b>	<b>.3</b>
611	Educational services .....	8	1 622	904	192	23	56.5	.3
<b>SAUSALITO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>6 178</b>	<b>1 960</b>	<b>384</b>	<b>38</b>	<b>32.6</b>	<b>-</b>
611	Educational services .....	6	6 178	1 960	384	38	32.6	-
6116	Other schools & instruction .....	1	D	D	D	a	D	D
61161	Fine arts schools .....	1	D	D	D	a	D	D
611610	Fine arts schools .....	1	D	D	D	a	D	D
6117	Educational support services .....	3	4 793	1 462	280	28	D	-
61171	Educational support services .....	3	4 793	1 462	280	28	D	-
611710	Educational support services .....	3	4 793	1 462	280	28	D	-
<b>SCOTTS VALLEY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>SEAL BEACH, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>5</b>	<b>2 253</b>	<b>491</b>	<b>150</b>	<b>57</b>	<b>41.9</b>	<b>4.7</b>
611	Educational services .....	5	2 253	491	150	57	41.9	4.7
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>SEASIDE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SEBASTOPOL, CA</b>								
61	Educational services .....	4	349	175	40	32	100.0	—
611	Educational services .....	4	349	175	40	32	100.0	—
<b>SELMA, CA</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>SHAFTER, CA</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>SIERRA MADRE, CA</b>								
61	Educational services .....	3	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	a	D	D
6116	Other schools & instruction .....	3	D	D	D	a	D	D
<b>SIGNAL HILL, CA</b>								
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
<b>SIMI VALLEY, CA</b>								
61	Educational services .....	4	955	381	70	19	23.0	—
611	Educational services .....	4	955	381	70	19	23.0	—
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>SOLANA BEACH, CA</b>								
61	Educational services .....	8	2 991	881	208	49	36.7	—
611	Educational services .....	8	2 991	881	208	49	36.7	—
6116	Other schools & instruction .....	4	D	D	D	b	D	D
<b>SOLVANG, CA</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>SONOMA, CA</b>								
61	Educational services .....	4	582	96	20	15	62.7	.5
611	Educational services .....	4	582	96	20	15	62.7	.5
<b>SONORA, CA</b>								
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
<b>SOUTH EL MONTE, CA</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>SOUTH GATE, CA</b>								
61	Educational services .....	3	834	268	61	21	D	—
611	Educational services .....	3	834	268	61	21	D	—
<b>SOUTH LAKE TAHOE, CA</b>								
61	Educational services .....	4	897	178	59	31	38.1	18.3
611	Educational services .....	4	897	178	59	31	38.1	18.3
6116	Other schools & instruction .....	4	897	178	59	31	38.1	18.3
<b>SOUTH PASADENA, CA</b>								
61	Educational services .....	4	D	D	D	b	D	D
611	Educational services .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	3	D	D	D	b	D	D
61169	All other schools & instruction .....	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	1	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SOUTH SAN FRANCISCO, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>1 711</b>	<b>588</b>	<b>109</b>	<b>55</b>	<b>65.6</b>	<b>2.7</b>
611	Educational services .....	6	1 711	588	109	55	65.6	2.7
6116	Other schools & instruction .....	5	D	D	D	b	D	D
61161	Fine arts schools .....	2	D	D	D	b	D	D
611610	Fine arts schools .....	2	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals) .....	2	D	D	D	b	D	D
<b>STANTON, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>STOCKTON, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>18</b>	<b>4 629</b>	<b>1 962</b>	<b>500</b>	<b>108</b>	<b>27.2</b>	<b>14.6</b>
611	Educational services .....	18	4 629	1 962	500	108	27.2	14.6
6116	Other schools & instruction .....	12	D	D	D	b	D	D
61169	All other schools & instruction .....	8	D	D	D	b	D	D
<b>SUISUN CITY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SUNNYVALE, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>7 400</b>	<b>3 539</b>	<b>600</b>	<b>410</b>	<b>5.7</b>	<b>55.9</b>
611	Educational services .....	11	7 400	3 539	600	410	5.7	55.9
6114	Business schools, & computer & management training .....	4	D	D	D	a	D	D
61143	Professional & management development training .....	2	D	D	D	a	D	D
611430	Professional & management development training .....	2	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	6	D	D	D	e	D	D
61161	Fine arts schools .....	1	D	D	D	e	D	D
611610	Fine arts schools .....	1	D	D	D	e	D	D
6116101	Dance schools (including children's & professionals) .....	1	D	D	D	e	D	D
61169	All other schools & instruction .....	2	D	D	D	b	D	D
<b>TAFT, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>TEHACHAPI, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>TEMECULA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>10</b>	<b>2 071</b>	<b>594</b>	<b>135</b>	<b>52</b>	<b>63.6</b>	<b>19.0</b>
611	Educational services .....	10	2 071	594	135	52	63.6	19.0
6116	Other schools & instruction .....	6	1 118	419	106	42	61.1	6.7
<b>TEMPLE CITY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>1 534</b>	<b>407</b>	<b>96</b>	<b>47</b>	<b>60.6</b>	<b>—</b>
611	Educational services .....	11	1 534	407	96	47	60.6	—
6116	Other schools & instruction .....	7	960	156	34	25	83.1	—
<b>THOUSAND OAKS, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>22</b>	<b>7 068</b>	<b>2 595</b>	<b>333</b>	<b>133</b>	<b>29.3</b>	<b>3.4</b>
611	Educational services .....	22	7 068	2 595	333	133	29.3	3.4
6114	Business schools, & computer & management training .....	6	3 283	1 363	104	45	6.2	—
61142	Computer training .....	5	D	D	D	b	D	D
611420	Computer training .....	5	D	D	D	b	D	D
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	a	D	D
6116	Other schools & instruction .....	11	3 165	1 087	202	79	46.9	—
61162	Sports & recreation instruction .....	4	1 971	762	151	38	49.8	—
611620	Sports & recreation instruction .....	4	1 971	762	151	38	49.8	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TIBURON, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	a	D	D
<b>TORRANCE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>52</b>	<b>37 771</b>	<b>8 485</b>	<b>2 326</b>	<b>384</b>	<b>16.3</b>	<b>11.4</b>
611	Educational services .....	52	37 771	8 485	2 326	384	16.3	11.4
6114	Business schools, & computer & management training .....	9	16 630	3 067	961	90	8.1	9.3
61142	Computer training .....	5	D	D	D	b	D	D
611420	Computer training .....	5	D	D	D	b	D	D
61143	Professional & management development training .....	4	D	D	D	b	D	D
611430	Professional & management development training .....	4	D	D	D	b	D	D
6115	Technical & trade schools .....	6	7 151	2 355	731	76	2.3	21.6
61151	Technical & trade schools .....	6	7 151	2 355	731	76	2.3	21.6
6116	Other schools & instruction .....	32	12 691	2 719	569	194	32.5	6.9
61161	Fine arts schools .....	7	1 112	252	50	28	18.3	42.4
611610	Fine arts schools .....	7	1 112	252	50	28	18.3	42.4
6116101	Dance schools (including children's & professionals) .....	6	D	D	D	b	D	D
61162	Sports & recreation instruction .....	5	2 525	536	105	32	99.6	.4
611620	Sports & recreation instruction .....	5	2 525	536	105	32	99.6	.4
61169	All other schools & instruction .....	15	8 032	1 635	339	82	11.2	4.9
611699	All other miscellaneous schools & instruction .....	7	D	D	D	b	D	D
<b>TRACY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>289</b>	<b>60</b>	<b>11</b>	<b>12</b>	<b>84.8</b>	<b>15.2</b>
611	Educational services .....	4	289	60	11	12	84.8	15.2
<b>TRUCKEE, CA *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>TULARE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>TURLOCK, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>692</b>	<b>263</b>	<b>71</b>	<b>46</b>	<b>31.6</b>	<b>25.4</b>
611	Educational services .....	8	692	263	71	46	31.6	25.4
<b>TUSTIN, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>18</b>	<b>6 120</b>	<b>2 370</b>	<b>408</b>	<b>107</b>	<b>42.1</b>	<b>.7</b>
611	Educational services .....	18	6 120	2 370	408	107	42.1	.7
6114	Business schools, & computer & management training .....	5	3 129	1 288	160	25	31.7	1.1
6115	Technical & trade schools .....	2	D	D	D	b	D	D
61151	Technical & trade schools .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	9	1 947	609	147	41	62.5	.5
61169	All other schools & instruction .....	5	D	D	D	b	D	D
<b>UKIAH, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>203</b>	<b>29</b>	<b>10</b>	<b>7</b>	<b>54.7</b>	<b>-</b>
<b>UNION CITY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>416</b>	<b>133</b>	<b>16</b>	<b>10</b>	<b>34.6</b>	<b>65.4</b>
611	Educational services .....	4	416	133	16	10	34.6	65.4
<b>UPLAND, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>5</b>	<b>1 427</b>	<b>648</b>	<b>148</b>	<b>80</b>	<b>-</b>	<b>5.0</b>
611	Educational services .....	5	1 427	648	148	80	-	5.0
6115	Technical & trade schools .....	1	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	b	D	D

See footnotes at end of table.

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>VACAVILLE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	10	D	D	D	b	D	D
6116	Other schools & instruction .....	5	D	D	D	b	D	D
61169	All other schools & instruction .....	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	2	D	D	D	b	D	D
<b>VALLEJO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>1 547</b>	<b>395</b>	<b>115</b>	<b>29</b>	<b>73.9</b>	<b>—</b>
611	Educational services .....	8	1 547	395	115	29	73.9	—
6115	Technical & trade schools .....	3	D	D	D	b	D	D
61151	Technical & trade schools .....	3	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>VICTORVILLE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>4 628</b>	<b>1 196</b>	<b>306</b>	<b>94</b>	<b>8.3</b>	<b>9.1</b>
611	Educational services .....	8	4 628	1 196	306	94	8.3	9.1
6115	Technical & trade schools .....	3	3 628	879	224	58	—	8.4
61151	Technical & trade schools .....	3	3 628	879	224	58	—	8.4
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>VISALIA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>12</b>	<b>6 186</b>	<b>2 667</b>	<b>585</b>	<b>195</b>	<b>66.1</b>	<b>6.8</b>
611	Educational services .....	12	6 186	2 667	585	195	66.1	6.8
6114	Business schools, & computer & management training .....	3	D	D	D	c	D	D
6115	Technical & trade schools .....	3	D	D	D	b	D	D
61151	Technical & trade schools .....	3	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>VISTA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>10</b>	<b>5 585</b>	<b>1 710</b>	<b>459</b>	<b>89</b>	<b>10.4</b>	<b>5.4</b>
611	Educational services .....	10	5 585	1 710	459	89	10.4	5.4
6116	Other schools & instruction .....	7	5 263	1 611	446	80	7.7	2.8
61162	Sports & recreation instruction .....	4	D	D	D	b	D	D
611620	Sports & recreation instruction .....	4	D	D	D	b	D	D
61169	All other schools & instruction .....	3	D	D	D	b	D	D
611691	Exam preparation & tutoring .....	1	D	D	D	b	D	D
<b>WALNUT, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>2 509</b>	<b>829</b>	<b>152</b>	<b>47</b>	<b>15.5</b>	<b>13.2</b>
611	Educational services .....	7	2 509	829	152	47	15.5	13.2
<b>WALNUT CREEK, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>23</b>	<b>34 090</b>	<b>9 696</b>	<b>1 991</b>	<b>515</b>	<b>10.3</b>	<b>4.4</b>
611	Educational services .....	23	34 090	9 696	1 991	515	10.3	4.4
6114	Business schools, & computer & management training .....	8	11 069	4 780	805	263	21.5	—
61142	Computer training .....	6	D	D	D	c	D	D
611420	Computer training .....	6	D	D	D	c	D	D
61143	Professional & management development training .....	2	D	D	D	b	D	D
611430	Professional & management development training .....	2	D	D	D	b	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	10	D	D	D	c	D	D
61169	All other schools & instruction .....	6	D	D	D	b	D	D
6117	Educational support services .....	4	D	D	D	c	D	D
61171	Educational support services .....	4	D	D	D	c	D	D
611710	Educational support services .....	4	D	D	D	c	D	D
<b>WATSONVILLE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>918</b>	<b>179</b>	<b>30</b>	<b>22</b>	<b>56.6</b>	<b>—</b>
611	Educational services .....	4	918	179	30	22	56.6	—
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WEST COVINA, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>13</b>	<b>5 153</b>	<b>2 248</b>	<b>546</b>	<b>146</b>	<b>12.2</b>	<b>38.4</b>
611	Educational services .....	13	5 153	2 248	546	146	12.2	38.4
6115	Technical & trade schools .....	2	D	D	D	b	D	D
61151	Technical & trade schools .....	2	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	9	1 318	571	141	68	44.0	3.0
61169	All other schools & instruction .....	6	1 051	499	121	56	29.8	3.8
<b>WEST HOLLYWOOD, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>1 706</b>	<b>1 104</b>	<b>203</b>	<b>40</b>	<b>9.1</b>	<b>1.8</b>
611	Educational services .....	6	1 706	1 104	203	40	9.1	1.8
6116	Other schools & instruction .....	5	D	D	D	b	D	D
61161	Fine arts schools .....	2	D	D	D	b	D	D
611610	Fine arts schools .....	2	D	D	D	b	D	D
<b>WESTLAKE VILLAGE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>10</b>	<b>3 688</b>	<b>1 208</b>	<b>177</b>	<b>25</b>	<b>58.9</b>	<b>22.7</b>
611	Educational services .....	10	3 688	1 208	177	25	58.9	22.7
6116	Other schools & instruction .....	9	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	a	D	D
<b>WESTMINSTER, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>16</b>	<b>15 352</b>	<b>2 797</b>	<b>654</b>	<b>330</b>	<b>10.4</b>	<b>74.2</b>
611	Educational services .....	16	15 352	2 797	654	330	10.4	74.2
6114	Business schools, & computer & management training .....	1	D	D	D	b	D	D
61141	Business & secretarial schools .....	1	D	D	D	b	D	D
611410	Business & secretarial schools .....	1	D	D	D	b	D	D
6115	Technical & trade schools .....	4	4 115	1 114	209	191	19.7	43.7
61151	Technical & trade schools .....	4	4 115	1 114	209	191	19.7	43.7
611511	Cosmetology & barber schools .....	2	D	D	D	c	D	D
6116	Other schools & instruction .....	11	D	D	D	b	D	D
61169	All other schools & instruction .....	7	D	D	D	b	D	D
<b>WEST SACRAMENTO, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	b	D	D
6115	Technical & trade schools .....	2	D	D	D	b	D	D
61151	Technical & trade schools .....	2	D	D	D	b	D	D
<b>WHITTIER, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>12</b>	<b>7 730</b>	<b>1 918</b>	<b>328</b>	<b>88</b>	<b>23.4</b>	<b>3.6</b>
611	Educational services .....	12	7 730	1 918	328	88	23.4	3.6
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	a	D	D
6116	Other schools & instruction .....	8	7 216	1 800	301	83	21.9	1.8
61163	Language schools .....	2	D	D	D	b	D	D
611630	Language schools .....	2	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
<b>WINDSOR, CA *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WINTERS, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WOODLAND, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	7	D	D	D	b	D	D
<b>WOODSIDE, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>YORBA LINDA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>2 674</b>	<b>599</b>	<b>131</b>	<b>68</b>	<b>68.7</b>	<b>15.7</b>
611	Educational services .....	11	2 674	599	131	68	68.7	15.7
6116	Other schools & instruction .....	9	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
<b>YREKA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>YUBA CITY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>745</b>	<b>275</b>	<b>57</b>	<b>22</b>	<b>23.5</b>	<b>—</b>
611	Educational services .....	4	745	275	57	22	23.5	—
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>YUCAIPA, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>YUCCA VALLEY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>254</b>	<b>35</b>	<b>7</b>	<b>6</b>	<b>13.4</b>	<b>86.6</b>
611	Educational services .....	3	254	35	7	6	13.4	86.6
<b>BALANCE OF ALAMEDA COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	11	D	D	D	b	D	D
6116	Other schools & instruction .....	7	D	D	D	b	D	D
<b>BALANCE OF AMADOR COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	2	D	D	D	b	D	D
61162	Sports & recreation instruction .....	1	D	D	D	b	D	D
611620	Sports & recreation instruction .....	1	D	D	D	b	D	D
<b>BALANCE OF BUTTE COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	8	D	D	D	b	D	D
<b>BALANCE OF CALAVERAS COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>634</b>	<b>171</b>	<b>23</b>	<b>23</b>	<b>14.7</b>	<b>85.3</b>
611	Educational services .....	4	634	171	23	23	14.7	85.3
<b>BALANCE OF CONTRA COSTA COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>19</b>	<b>4 999</b>	<b>1 422</b>	<b>282</b>	<b>82</b>	<b>27.1</b>	<b>7.2</b>
611	Educational services .....	19	4 999	1 422	282	82	27.1	7.2
6115	Technical & trade schools .....	5	D	D	D	b	D	D
61151	Technical & trade schools .....	5	D	D	D	b	D	D
611512	Flight training .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	12	D	D	D	b	D	D
<b>BALANCE OF DEL NORTE COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF EL DORADO COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>17</b>	<b>9 405</b>	<b>3 218</b>	<b>525</b>	<b>126</b>	<b>34.9</b>	<b>2.2</b>
611	Educational services .....	17	9 405	3 218	525	126	34.9	2.2
6114	Business schools, & computer & management training .....	3	D	D	D	b	D	D
61142	Computer training .....	2	D	D	D	b	D	D
611420	Computer training .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	12	1 829	655	59	57	78.6	11.5

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF FRESNO COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	7	D	D	D	b	D	D
<b>BALANCE OF HUMBOLDT COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	4	D	D	D	b	D	D
61169	All other schools & instruction .....	3	D	D	D	b	D	D
<b>BALANCE OF INYO COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF KERN COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>21</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	21	D	D	D	c	D	D
6115	Technical & trade schools .....	4	D	D	D	b	D	D
61151	Technical & trade schools .....	4	D	D	D	b	D	D
611512	Flight training .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	16	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
<b>BALANCE OF LAKE COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF LASSEN COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>BALANCE OF LOS ANGELES COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>64</b>	<b>15 756</b>	<b>5 762</b>	<b>1 339</b>	<b>568</b>	<b>50.8</b>	<b>8.2</b>
611	Educational services .....	64	15 756	5 762	1 339	568	50.8	8.2
6115	Technical & trade schools .....	9	4 129	1 761	450	148	7.4	7.6
61151	Technical & trade schools .....	9	4 129	1 761	450	148	7.4	7.6
6116	Other schools & instruction .....	40	9 063	2 932	674	339	62.8	10.9
61162	Sports & recreation instruction .....	8	2 151	365	45	23	83.4	10.6
611620	Sports & recreation instruction .....	8	2 151	365	45	23	83.4	10.6
61169	All other schools & instruction .....	21	5 104	2 017	537	249	50.0	10.7
611691	Exam preparation & tutoring .....	13	3 160	1 124	245	171	30.9	5.6
<b>BALANCE OF MADERA COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>1 422</b>	<b>271</b>	<b>44</b>	<b>23</b>	<b>78.9</b>	<b>—</b>
611	Educational services .....	7	1 422	271	44	23	78.9	—
6116	Other schools & instruction .....	6	D	D	D	a	D	D
<b>BALANCE OF MARIN COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>18</b>	<b>6 396</b>	<b>1 890</b>	<b>335</b>	<b>61</b>	<b>42.5</b>	<b>4.5</b>
611	Educational services .....	18	6 396	1 890	335	61	42.5	4.5
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	12	D	D	D	b	D	D
61162	Sports & recreation instruction .....	8	D	D	D	a	D	D
611620	Sports & recreation instruction .....	8	D	D	D	a	D	D
61169	All other schools & instruction .....	3	D	D	D	a	D	D
<b>BALANCE OF MARIPOSA COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>BALANCE OF MENDOCINO COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>525</b>	<b>45</b>	<b>10</b>	<b>4</b>	<b>100.0</b>	<b>—</b>
611	Educational services .....	4	525	45	10	4	100.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF MERCED COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>BALANCE OF MONTEREY COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	7	D	D	D	a	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	5	1 210	206	44	15	100.0	—
<b>BALANCE OF NAPA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	6	D	D	D	c	D	D
6115	Technical & trade schools .....	2	D	D	D	c	D	D
61151	Technical & trade schools .....	2	D	D	D	c	D	D
611512	Flight training .....	1	D	D	D	c	D	D
6116	Other schools & instruction .....	3	D	D	D	b	D	D
61169	All other schools & instruction .....	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	2	D	D	D	b	D	D
<b>BALANCE OF NEVADA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	6	D	D	D	a	D	D
6116	Other schools & instruction .....	5	D	D	D	a	D	D
<b>BALANCE OF ORANGE COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>21</b>	<b>5 651</b>	<b>1 944</b>	<b>460</b>	<b>88</b>	<b>34.2</b>	<b>2.0</b>
611	Educational services .....	21	5 651	1 944	460	88	34.2	2.0
6115	Technical & trade schools .....	5	2 498	858	195	36	16.9	.5
61151	Technical & trade schools .....	5	2 498	858	195	36	16.9	.5
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	8	D	D	D	b	D	D
<b>BALANCE OF PLACER COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>18</b>	<b>7 316</b>	<b>2 039</b>	<b>366</b>	<b>182</b>	<b>44.7</b>	<b>3.7</b>
611	Educational services .....	18	7 316	2 039	366	182	44.7	3.7
6115	Technical & trade schools .....	2	D	D	D	b	D	D
61151	Technical & trade schools .....	2	D	D	D	b	D	D
6116	Other schools & instruction .....	9	D	D	D	c	D	D
61162	Sports & recreation instruction .....	6	1 380	377	41	84	84.2	—
611620	Sports & recreation instruction .....	6	1 380	377	41	84	84.2	—
<b>BALANCE OF RIVERSIDE COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>19</b>	<b>4 634</b>	<b>1 424</b>	<b>277</b>	<b>83</b>	<b>65.4</b>	<b>11.9</b>
611	Educational services .....	19	4 634	1 424	277	83	65.4	11.9
6115	Technical & trade schools .....	7	2 136	667	161	34	57.4	19.2
61151	Technical & trade schools .....	7	2 136	667	161	34	57.4	19.2
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	8	D	D	D	b	D	D
61169	All other schools & instruction .....	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF SACRAMENTO COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>99</b>	<b>63 352</b>	<b>25 485</b>	<b>6 218</b>	<b>1 152</b>	<b>16.0</b>	<b>11.8</b>
611	Educational services .....	99	63 352	25 485	6 218	1 152	16.0	11.8
6114	Business schools, & computer & management training .....	16	D	D	D	c	D	D
61142	Computer training .....	9	D	D	D	c	D	D
611420	Computer training .....	9	D	D	D	c	D	D
6115	Technical & trade schools .....	23	17 842	7 031	1 774	284	17.6	18.3
61151	Technical & trade schools .....	23	17 842	7 031	1 774	284	17.6	18.3
611511	Cosmetology & barber schools .....	4	D	D	D	b	D	D
611519	Other trade & technical schools .....	19	D	D	D	c	D	D
6116	Other schools & instruction .....	51	D	D	D	e	D	D
61161	Fine arts schools .....	11	D	D	D	b	D	D
611610	Fine arts schools .....	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals) .....	9	D	D	D	b	D	D
61162	Sports & recreation instruction .....	14	D	D	D	c	D	D
611620	Sports & recreation instruction .....	14	D	D	D	c	D	D
61169	All other schools & instruction .....	26	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	8	2 995	911	207	65	35.3	.2
611699	All other miscellaneous schools & instruction .....	14	D	D	D	c	D	D
6117	Educational support services .....	9	D	D	D	c	D	D
61171	Educational support services .....	9	D	D	D	c	D	D
611710	Educational support services .....	9	D	D	D	c	D	D
<b>BALANCE OF SAN BERNARDINO COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>15</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	15	D	D	D	c	D	D
6115	Technical & trade schools .....	1	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	b	D	D
6116	Other schools & instruction .....	9	D	D	D	b	D	D
61169	All other schools & instruction .....	3	D	D	D	b	D	D
<b>BALANCE OF SAN DIEGO COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>37</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	37	D	D	D	c	D	D
6115	Technical & trade schools .....	5	D	D	D	a	D	D
61151	Technical & trade schools .....	5	D	D	D	a	D	D
6116	Other schools & instruction .....	23	D	D	D	b	D	D
61169	All other schools & instruction .....	13	2 910	986	219	55	29.6	.3
611692	Automobile driving schools .....	3	D	D	D	a	D	D
<b>BALANCE OF SAN JOAQUIN COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	8	D	D	D	b	D	D
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	a	D	D
<b>BALANCE OF SAN LUIS OBISPO COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>1 152</b>	<b>116</b>	<b>43</b>	<b>29</b>	<b>100.0</b>	<b>-</b>
611	Educational services .....	8	1 152	116	43	29	100.0	-
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	7	D	D	D	b	D	D
<b>BALANCE OF SAN MATEO COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	10	D	D	D	b	D	D
6116	Other schools & instruction .....	3	D	D	D	b	D	D
<b>BALANCE OF SANTA BARBARA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>17</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	17	D	D	D	c	D	D
6115	Technical & trade schools .....	3	D	D	D	b	D	D
61151	Technical & trade schools .....	3	D	D	D	b	D	D
6116	Other schools & instruction .....	9	D	D	D	b	D	D
<b>BALANCE OF SANTA CLARA COUNTY, CA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>12</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	12	D	D	D	b	D	D
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	10	D	D	D	b	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF SANTA CRUZ COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>16</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	16	D	D	D	c	D	D
6115	Technical & trade schools .....	2	D	D	D	c	D	D
61151	Technical & trade schools .....	2	D	D	D	c	D	D
6116	Other schools & instruction .....	6	D	D	D	b	D	D
<b>BALANCE OF SHASTA COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF SISKIYOU COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF SOLANO COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>357</b>	<b>66</b>	<b>16</b>	<b>7</b>	<b>52.1</b>	<b>47.9</b>
611	Educational services .....	3	357	66	16	7	52.1	47.9
<b>BALANCE OF SONOMA COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>20</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	20	D	D	D	b	D	D
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	12	D	D	D	b	D	D
61162	Sports & recreation instruction .....	3	D	D	D	b	D	D
611620	Sports & recreation instruction .....	3	D	D	D	b	D	D
<b>BALANCE OF STANISLAUS COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	D	D	b	D	D
<b>BALANCE OF SUTTER COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF TEHAMA COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF TULARE COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	3	D	D	D	b	D	D
61162	Sports & recreation instruction .....	1	D	D	D	b	D	D
611620	Sports & recreation instruction .....	1	D	D	D	b	D	D
<b>BALANCE OF TUOLUMNE COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	5	D	D	D	b	D	D
6116	Other schools & instruction .....	3	D	D	D	b	D	D
61169	All other schools & instruction .....	2	D	D	D	b	D	D
<b>BALANCE OF VENTURA COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	9	D	D	D	b	D	D
6116	Other schools & instruction .....	6	D	D	D	b	D	D
<b>BALANCE OF YUBA COUNTY, CA</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

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

### **EXPENSES (\$1,000)**

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

### **FIRST-QUARTER PAYROLL (\$1,000)**

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

### **NUMBER OF ESTABLISHMENTS**

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

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

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

### **NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12**

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

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## **RECEIPTS/REVENUE (\$1,000)**

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

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

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

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

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

## **SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)**

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

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

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

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **61 EDUCATIONAL SERVICES**

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

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

### **611 Educational Services**

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

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

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

### **6114 Business Schools and Computer and Management Training**

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

### **61141 Business and Secretarial Schools**

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

### **611410 Business and Secretarial Schools**

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

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

8244 Business and Secretarial Schools

### **61142 Computer Training**

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

### **611420 Computer Training**

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

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

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

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

### **61143 Professional and Management Development Training**

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

### **611430 Professional and Management Development Training**

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

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

8299 (pt) Professional and Management Development Training

### **6115 Technical and Trade Schools**

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

### **61151 Technical and Trade Schools**

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

### **611511 Cosmetology and Barber Schools**

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

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

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

### **6115111 Beauty and Cosmetology Schools**

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

### **6115112 Barber Colleges**

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

### **611512 Flight Training**

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

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

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

### **6115121 Flying Instruction**

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

### **6115122 Aviation Schools (Except Flying Instruction)**

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

### **611513 Apprenticeship Training**

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

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

8249 (pt) Apprenticeship Training

### **611519 Other Technical and Trade Schools**

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



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

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

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

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

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

### **6115192 Computer Repair Training**

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

### **6115193 Truck Driving Schools**

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

### **6116 Other Schools and Instruction**

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

### **61161 Fine Arts Schools**

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

### **611610 Fine Arts Schools**

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

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

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

8299 (pt) Art, Drama, and Music Schools

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

Establishments primarily engaged in teaching dance to children and adults.

### **6116102 Art, Drama, and Music Schools**

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

### **61162 Sports and Recreation Instruction**

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

### **611620 Sports and Recreation Instruction**

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

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

7999 (pt) Sports and Recreation Instruction

### **61163 Language Schools**

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

### **611630 Language Schools**

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

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

8299 (pt) Language Schools

### **61169 All Other Schools and Instruction**

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

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### **611691 Exam Preparation and Tutoring**

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

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

8299 (pt) Exam Preparation and Tutoring

### **611692 Automobile Driving Schools**

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

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

8299 (pt) Automobile Driving Instruction

### **611699 All Other Miscellaneous Schools and Instruction**

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

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

8299 (pt) All Other Miscellaneous Schools and Instruction

### **6117 Educational Support Services**

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

#### **61171 Educational Support Services**

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

#### **611710 Educational Support Services**

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

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

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

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

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

#### **6117102 Educational Test Development and Evaluation Services**

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

# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

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

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

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

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

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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



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## **METHOD OF ASSIGNING TAX STATUS**

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

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

## **RELIABILITY OF DATA**

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

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

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

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

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

## **TREATMENT OF NONRESPONSE**

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

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

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

# Appendix D.

## Geographic Notes

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### **CALIFORNIA**

**Buellton** was incorporated in February 1992.

**Calabasas** was incorporated in April 1991, but this change was not submitted to the Census Bureau until November 1992.

**Grover Beach** name was changed from Grover City in December 1992.

**Industry** does not qualify as a “place” for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

**Malibu** was incorporated in March 1991, but this change was not submitted to the Census Bureau until January 1993.

**Shasta Lake** was incorporated in July 1993.

**Truckee** was incorporated in March 1993.

**Vernon** does not qualify as a “place” for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

**Windsor** was incorporated in July 1992.

# Appendix E. Metropolitan Areas

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## **CALIFORNIA**

### **Bakersfield, CA MSA**

Kern County, CA

### **Chico—Paradise, CA MSA**

Butte County, CA

### **Fresno, CA MSA**

Fresno County, CA

Madera County, CA

### **Los Angeles—Riverside—Orange County, CA CMSA**

Los Angeles—Long Beach, CA PMSA

Los Angeles County, CA

Orange County, CA PMSA

Orange County, CA

Riverside—San Bernardino, CA PMSA

Riverside County, CA

San Bernardino County, CA

Ventura, CA PMSA

Ventura County, CA

### **Los Angeles—Long Beach, CA PMSA**

Los Angeles County, CA

### **Merced, CA MSA**

Merced County, CA

### **Modesto, CA MSA**

Stanislaus County, CA

### **Oakland, CA PMSA**

Alameda County, CA

Contra Costa County, CA

### **Orange County, CA PMSA**

Orange County, CA

### **Redding, CA MSA**

Shasta County, CA

### **Riverside—San Bernardino, CA PMSA**

Riverside County, CA

San Bernardino County, CA

### **Sacramento, CA PMSA**

El Dorado County, CA

Placer County, CA

Sacramento County, CA

### **Sacramento—Yolo, CA CMSA**

Sacramento, CA PMSA

El Dorado County, CA

Placer County, CA

Sacramento County, CA

Yolo, CA PMSA

Yolo County, CA

### **Salinas, CA MSA**

Monterey County, CA

### **San Diego, CA MSA**

San Diego County, CA

### **San Francisco, CA PMSA**

Marin County, CA

San Francisco County, CA

San Mateo County, CA

### **San Francisco—Oakland—San Jose, CA CMSA**

Oakland, CA PMSA

Alameda County, CA

Contra Costa County, CA

San Francisco, CA PMSA

Marin County, CA

San Francisco County, CA

San Mateo County, CA

San Jose, CA PMSA

Santa Clara County, CA

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**San Francisco—Oakland—San Jose, CA CMSA—Con.**

Santa Cruz—Watsonville, CA PMSA

Santa Cruz County, CA

Santa Rosa, CA PMSA

Sonoma County, CA

Vallejo—Fairfield—Napa, CA PMSA

Napa County, CA

Solano County, CA

**San Jose, CA PMSA**

Santa Clara County, CA

**San Luis Obispo—Atascadero—Paso Robles, CA MSA**

San Luis Obispo County, CA

**Santa Barbara—Santa Maria—Lompoc, CA MSA**

Santa Barbara County, CA

**Santa Cruz—Watsonville, CA PMSA**

Santa Cruz County, CA

**Santa Rosa, CA PMSA**

Sonoma County, CA

**Stockton—Lodi, CA MSA**

San Joaquin County, CA

**Vallejo—Fairfield—Napa, CA PMSA**

Napa County, CA

Solano County, CA

**Ventura, CA PMSA**

Ventura County, CA

**Visalia—Tulare—Porterville, CA MSA**

Tulare County, CA

**Yolo, CA PMSA**

Yolo County, CA

**Yuba City, CA MSA**

Sutter County, CA

Yuba County, CA

