

Wisconsin

1997

Issued August 1999

EC97S61A-WI

**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>61</b>	<b>WISCONSIN</b>							
	<b>Educational services</b>	<b>512</b>	<b>151 698</b>	<b>48 165</b>	<b>10 649</b>	<b>3 263</b>	<b>29.0</b>	<b>8.7</b>
611	Educational services	512	151 698	48 165	10 649	3 263	29.0	8.7
6114	Business schools, & computer & management training	77	46 463	13 435	2 984	495	39.3	1.6
61141	Business & secretarial schools	1	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	a	D	D
61142	Computer training	32	D	D	D	e	D	D
611420	Computer training	32	D	D	D	e	D	D
61143	Professional & management development training	44	25 965	5 677	1 249	220	57.9	1.9
611430	Professional & management development training	44	25 965	5 677	1 249	220	57.9	1.9
6115	Technical & trade schools	76	21 504	6 386	1 364	367	22.6	14.8
61151	Technical & trade schools	76	21 504	6 386	1 364	367	22.6	14.8
611511	Cosmetology & barber schools	20	6 683	2 210	503	122	10.3	—
611512	Flight training	19	D	D	D	b	D	D
611513	Apprenticeship training	4	D	D	D	b	D	D
611519	Other trade & technical schools	33	9 087	2 778	587	162	24.6	19.0
6116	Other schools & instruction	329	70 128	23 396	5 403	2 249	25.9	11.8
61161	Fine arts schools	110	13 089	3 470	865	505	35.0	10.3
611610	Fine arts schools	110	13 089	3 470	865	505	35.0	10.3
6116101	Dance schools (including children's & professionals)	89	10 846	3 009	755	433	33.5	9.0
6116102	Art, drama, & music schools	21	2 243	461	110	72	42.2	16.5
61162	Sports & recreation instruction	105	21 013	5 694	1 532	788	31.9	29.1
611620	Sports & recreation instruction	105	21 013	5 694	1 532	788	31.9	29.1
61163	Language schools	8	2 746	1 238	280	79	5.7	14.0
611630	Language schools	8	2 746	1 238	280	79	5.7	14.0
61169	All other schools & instruction	106	33 280	12 994	2 726	877	20.3	1.2
611691	Exam preparation & tutoring	18	4 166	1 753	413	221	34.2	2.0
611692	Automobile driving schools	41	5 692	2 422	523	241	48.5	2.8
611699	All other miscellaneous schools & instruction	47	23 422	8 819	1 790	415	11.0	.7
6117	Educational support services	30	13 603	4 948	898	152	19.6	7.5
61171	Educational support services	30	13 603	4 948	898	152	19.6	7.5
611710	Educational support services	30	13 603	4 948	898	152	19.6	7.5

<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>61</b>	<b>WISCONSIN</b>								
	<b>Educational services</b>	<b>144</b>	<b>58 043</b>	<b>55 287</b>	<b>16 732</b>	<b>4 158</b>	<b>1 148</b>	<b>17.1</b>	<b>11.0</b>
611	Educational services	144	58 043	55 287	16 732	4 158	1 148	17.1	11.0
6114	Business schools, & computer & management training	6	D	D	D	D	c	D	D
61143	Professional & management development training	6	D	D	D	D	c	D	D
611430	Professional & management development training	6	D	D	D	D	c	D	D
6115	Technical & trade schools	23	10 271	9 831	3 548	983	221	15.3	5.1
61151	Technical & trade schools	23	10 271	9 831	3 548	983	221	15.3	5.1
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	11	D	D	D	D	b	D	D
611519	Other trade & technical schools	11	6 346	6 133	2 416	731	147	—	7.5
6116	Other schools & instruction	96	19 934	18 939	7 068	1 641	619	23.7	24.3
61161	Fine arts schools	21	5 115	4 841	1 426	312	116	33.1	16.3
611610	Fine arts schools	21	5 115	4 841	1 426	312	116	33.1	16.3
6116101	Dance schools (including children's & professionals)	8	1 005	1 029	158	31	11	17.9	64.1
6116102	Art, drama, & music schools	13	4 110	3 812	1 268	281	105	36.8	4.6
61162	Sports & recreation instruction	27	3 346	3 107	1 002	244	136	43.8	24.8
611620	Sports & recreation instruction	27	3 346	3 107	1 002	244	136	43.8	24.8
61163	Language schools	3	100	98	30	9	15	—	100.0
611630	Language schools	3	100	98	30	9	15	—	100.0
61169	All other schools & instruction	45	11 373	10 893	4 610	1 076	352	13.7	27.1
611691	Exam preparation & tutoring	10	1 492	1 459	750	185	50	16.8	40.7
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	34	D	D	D	D	e	D	D
6117	Educational support services	19	D	D	D	D	c	D	D
61171	Educational support services	19	D	D	D	D	c	D	D
611710	Educational support services	19	D	D	D	D	c	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 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>APPLETON-OSHKOSH-NEENAH, WI MSA</b>								
<b>61</b>	<b>Educational services</b>	<b>32</b>	<b>6 163</b>	<b>1 935</b>	<b>377</b>	<b>149</b>	<b>48.7</b>	<b>28.8</b>
611	Educational services	32	6 163	1 935	377	149	48.7	28.8
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	D	D	D	a	D	D
6116	Other schools & instruction	23	3 027	1 014	234	112	56.7	19.3
61161	Fine arts schools	9	1 168	360	89	50	32.4	41.0
611610	Fine arts schools	9	1 168	360	89	50	32.4	41.0
6116101	Dance schools (including children's & professionals)	9	1 168	360	89	50	32.4	41.0
61169	All other schools & instruction	6	1 077	506	119	43	60.4	.9
<b>CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA</b>								
<b>61</b>	<b>Educational services</b>	<b>1 144</b>	<b>521 509</b>	<b>180 388</b>	<b>45 413</b>	<b>8 373</b>	<b>24.8</b>	<b>12.0</b>
611	Educational services	1 144	521 509	180 388	45 413	8 373	24.8	12.0
6114	Business schools, & computer & management training	249	232 357	79 078	22 152	2 381	13.0	9.8
61141	Business & secretarial schools	17	D	D	D	e	D	D
611410	Business & secretarial schools	17	D	D	D	e	D	D
61142	Computer training	122	136 183	52 855	16 038	1 573	13.6	14.4
611420	Computer training	122	136 183	52 855	16 038	1 573	13.6	14.4
61143	Professional & management development training	110	D	D	D	f	D	D
611430	Professional & management development training	110	D	D	D	f	D	D
6115	Technical & trade schools	176	85 225	33 480	7 890	1 586	28.2	16.0
61151	Technical & trade schools	176	85 225	33 480	7 890	1 586	28.2	16.0
611511	Cosmetology & barber schools	58	17 181	6 949	1 737	405	23.4	5.7
611512	Flight training	24	10 583	2 548	533	216	59.7	12.5
611519	Other trade & technical schools	86	55 441	23 256	5 395	920	23.8	17.8
6116	Other schools & instruction	605	156 561	50 212	11 492	3 909	38.2	11.7
61161	Fine arts schools	192	39 131	11 224	2 863	1 105	32.4	19.8
611610	Fine arts schools	192	39 131	11 224	2 863	1 105	32.4	19.8
6116101	Dance schools (including children's & professionals)	133	19 040	5 190	1 237	657	43.2	10.4
6116102	Art, drama, & music schools	59	20 091	6 034	1 626	448	22.3	28.7
61162	Sports & recreation instruction	152	38 887	12 670	2 589	1 023	55.6	8.7
611620	Sports & recreation instruction	152	38 887	12 670	2 589	1 023	55.6	8.7
61163	Language schools	26	8 522	2 865	636	276	29.4	1.7
611630	Language schools	26	8 522	2 865	636	276	29.4	1.7
61169	All other schools & instruction	235	70 021	23 453	5 404	1 505	32.7	10.0
611691	Exam preparation & tutoring	101	26 550	9 797	2 359	736	24.2	16.6
611692	Automobile driving schools	50	9 187	3 456	637	199	45.3	14.2
611699	All other miscellaneous schools & instruction	84	34 284	10 200	2 408	570	36.0	3.7
6117	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
61171	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
611710	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
<b>Chicago, IL PMSA</b>								
<b>61</b>	<b>Educational services</b>	<b>1 067</b>	<b>506 318</b>	<b>174 153</b>	<b>44 218</b>	<b>7 962</b>	<b>24.5</b>	<b>12.2</b>
611	Educational services	1 067	506 318	174 153	44 218	7 962	24.5	12.2
6114	Business schools, & computer & management training	237	229 610	77 911	21 910	2 332	12.5	9.8
61141	Business & secretarial schools	15	10 742	4 253	1 188	294	5.4	5.9
611410	Business & secretarial schools	15	10 742	4 253	1 188	294	5.4	5.9
61142	Computer training	115	134 445	52 118	15 921	1 546	13.3	14.6
611420	Computer training	115	134 445	52 118	15 921	1 546	13.3	14.6
61143	Professional & management development training	107	84 423	21 540	4 801	492	12.3	2.5
611430	Professional & management development training	107	84 423	21 540	4 801	492	12.3	2.5
6115	Technical & trade schools	157	78 849	30 756	7 371	1 467	28.7	17.0
61151	Technical & trade schools	157	78 849	30 756	7 371	1 467	28.7	17.0
611511	Cosmetology & barber schools	51	D	D	D	e	D	D
611512	Flight training	21	D	D	D	c	D	D
611519	Other trade & technical schools	78	D	D	D	f	D	D
6116	Other schools & instruction	564	151 715	48 646	11 115	3 680	38.0	11.8
61161	Fine arts schools	176	D	D	D	g	D	D
611610	Fine arts schools	176	D	D	D	g	D	D
6116101	Dance schools (including children's & professionals)	119	D	D	D	f	D	D
6116102	Art, drama, & music schools	57	D	D	D	e	D	D
61162	Sports & recreation instruction	141	D	D	D	f	D	D
611620	Sports & recreation instruction	141	D	D	D	f	D	D
61163	Language schools	25	D	D	D	e	D	D
611630	Language schools	25	D	D	D	e	D	D
61169	All other schools & instruction	222	D	D	D	g	D	D
611691	Exam preparation & tutoring	96	D	D	D	f	D	D
611692	Automobile driving schools	46	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	80	D	D	D	f	D	D
6117	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9
61171	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9
611710	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9

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>CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.</b>								
<b>Gary, IN PMSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>62</b>	<b>13 775</b>	<b>5 694</b>	<b>1 065</b>	<b>358</b>	<b>32.5</b>	<b>5.2</b>
611	Educational services .....	62	13 775	5 694	1 065	358	32.5	5.2
6115	Technical & trade schools .....	15	5 846	2 501	470	102	21.7	4.2
61151	Technical & trade schools .....	15	5 846	2 501	470	102	21.7	4.2
611511	Cosmetology & barber schools .....	6	D	D	D	b	D	D
6116	Other schools & instruction .....	30	3 960	1 248	296	193	45.4	5.1
61161	Fine arts schools .....	12	D	D	D	b	D	D
611610	Fine arts schools .....	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals) .....	10	D	D	D	b	D	D
61169	All other schools & instruction .....	8	D	D	D	c	D	D
<b>Kankakee, IL PMSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>9</b>	<b>960</b>	<b>341</b>	<b>78</b>	<b>32</b>	<b>29.7</b>	<b>12.1</b>
611	Educational services .....	9	960	341	78	32	29.7	12.1
6115	Technical & trade schools .....	4	530	223	49	17	35.7	3.0
61151	Technical & trade schools .....	4	530	223	49	17	35.7	3.0
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>Kenosha, WI PMSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>456</b>	<b>200</b>	<b>52</b>	<b>21</b>	<b>36.0</b>	<b>12.1</b>
611	Educational services .....	6	456	200	52	21	36.0	12.1
<b>DULUTH—SUPERIOR, MN—WI MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>22</b>	<b>7 092</b>	<b>1 928</b>	<b>499</b>	<b>155</b>	<b>20.8</b>	<b>4.3</b>
611	Educational services .....	22	7 092	1 928	499	155	20.8	4.3
6115	Technical & trade schools .....	4	D	D	D	a	D	D
61151	Technical & trade schools .....	4	D	D	D	a	D	D
6116	Other schools & instruction .....	17	6 325	1 805	472	145	15.6	3.9
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 .....	11	D	D	D	b	D	D
<b>EAU CLAIRE, WI MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>18</b>	<b>20 842</b>	<b>4 001</b>	<b>890</b>	<b>170</b>	<b>51.6</b>	<b>—</b>
611	Educational services .....	18	20 842	4 001	890	170	51.6	—
6114	Business schools, & computer & management training .....	8	17 631	3 310	750	124	56.7	—
61143	Professional & management development training .....	7	D	D	D	c	D	D
611430	Professional & management development training .....	7	D	D	D	c	D	D
<b>GREEN BAY, WI MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>24</b>	<b>4 820</b>	<b>1 266</b>	<b>324</b>	<b>105</b>	<b>60.4</b>	<b>3.6</b>
611	Educational services .....	24	4 820	1 266	324	105	60.4	3.6
6115	Technical & trade schools .....	4	1 123	285	66	19	9.3	5.4
61151	Technical & trade schools .....	4	1 123	285	66	19	9.3	5.4
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	14	1 509	426	105	60	62.3	7.5
<b>JANESVILLE—BELOIT, WI MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>11</b>	<b>2 078</b>	<b>534</b>	<b>92</b>	<b>34</b>	<b>59.6</b>	<b>—</b>
611	Educational services .....	11	2 078	534	92	34	59.6	—
6115	Technical & trade schools .....	5	775	189	25	14	67.4	—
61151	Technical & trade schools .....	5	775	189	25	14	67.4	—
6116	Other schools & instruction .....	5	D	D	D	a	D	D
<b>LA CROSSE, WI—MN MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>10</b>	<b>2 593</b>	<b>669</b>	<b>143</b>	<b>46</b>	<b>11.1</b>	<b>—</b>
611	Educational services .....	10	2 593	669	143	46	11.1	—
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

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>MADISON, WI MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>82</b>	<b>29 453</b>	<b>11 024</b>	<b>2 218</b>	<b>660</b>	<b>15.1</b>	<b>2.6</b>
611	Educational services .....	82	29 453	11 024	2 218	660	15.1	2.6
6114	Business schools, & computer & management training .....	10	8 687	3 348	689	119	10.9	—
61142	Computer training .....	7	7 859	3 067	618	109	1.5	—
611420	Computer training .....	7	7 859	3 067	618	109	1.5	—
6115	Technical & trade schools .....	9	D	D	D	b	D	D
61151	Technical & trade schools .....	9	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	b	D	D
611519	Other trade & technical schools .....	7	4 462	1 377	308	75	16.9	.2
6116	Other schools & instruction .....	55	8 598	3 268	667	366	26.3	8.4
61161	Fine arts schools .....	22	1 783	464	118	124	42.5	9.3
611610	Fine arts schools .....	22	1 783	464	118	124	42.5	9.3
6116101	Dance schools (including children's & professionals) .....	15	1 318	299	82	85	31.9	5.7
61162	Sports & recreation instruction .....	15	2 089	645	88	103	23.6	11.5
611620	Sports & recreation instruction .....	15	2 089	645	88	103	23.6	11.5
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 .....	15	D	D	D	b	D	D
6117	Educational support services .....	8	D	D	D	b	D	D
61171	Educational support services .....	8	D	D	D	b	D	D
611710	Educational support services .....	8	D	D	D	b	D	D
<b>MILWAUKEE—RACINE, WI CMSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>216</b>	<b>56 572</b>	<b>20 047</b>	<b>4 388</b>	<b>1 318</b>	<b>22.8</b>	<b>8.1</b>
611	Educational services .....	216	56 572	20 047	4 388	1 318	22.8	8.1
6114	Business schools, & computer & management training .....	36	14 792	5 563	1 266	191	19.6	4.7
61142	Computer training .....	16	D	D	D	c	D	D
611420	Computer training .....	16	D	D	D	c	D	D
61143	Professional & management development training .....	19	D	D	D	b	D	D
611430	Professional & management development training .....	19	D	D	D	b	D	D
6115	Technical & trade schools .....	34	6 796	2 164	452	111	25.7	21.7
61151	Technical & trade schools .....	34	6 796	2 164	452	111	25.7	21.7
611511	Cosmetology & barber schools .....	6	D	D	D	b	D	D
6116	Other schools & instruction .....	129	30 628	10 603	2 352	959	20.9	4.7
61161	Fine arts schools .....	37	6 452	1 952	476	190	26.3	4.3
611610	Fine arts schools .....	37	6 452	1 952	476	190	26.3	4.3
6116101	Dance schools (including children's & professionals) .....	30	5 925	1 853	451	180	20.6	4.7
61162	Sports & recreation instruction .....	43	4 926	1 393	319	311	39.2	17.5
611620	Sports & recreation instruction .....	43	4 926	1 393	319	311	39.2	17.5
61169	All other schools & instruction .....	44	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	10	D	D	D	c	D	D
611692	Automobile driving schools .....	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	25	D	D	D	c	D	D
6117	Educational support services .....	17	4 356	1 717	318	57	42.6	22.6
61171	Educational support services .....	17	4 356	1 717	318	57	42.6	22.6
611710	Educational support services .....	17	4 356	1 717	318	57	42.6	22.6
<b>Milwaukee—Waukesha, WI PMSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>201</b>	<b>54 439</b>	<b>19 353</b>	<b>4 235</b>	<b>1 245</b>	<b>21.5</b>	<b>7.8</b>
611	Educational services .....	201	54 439	19 353	4 235	1 245	21.5	7.8
6114	Business schools, & computer & management training .....	34	D	D	D	c	D	D
61142	Computer training .....	14	D	D	D	c	D	D
611420	Computer training .....	14	D	D	D	c	D	D
61143	Professional & management development training .....	19	D	D	D	b	D	D
611430	Professional & management development training .....	19	D	D	D	b	D	D
6115	Technical & trade schools .....	31	D	D	D	c	D	D
61151	Technical & trade schools .....	31	D	D	D	c	D	D
611511	Cosmetology & barber schools .....	5	D	D	D	b	D	D
6116	Other schools & instruction .....	120	29 077	10 077	2 227	898	19.6	4.3
61161	Fine arts schools .....	37	6 452	1 952	476	190	26.3	4.3
611610	Fine arts schools .....	37	6 452	1 952	476	190	26.3	4.3
6116101	Dance schools (including children's & professionals) .....	30	5 925	1 853	451	180	20.6	4.7
61162	Sports & recreation instruction .....	38	4 056	1 056	231	262	35.4	21.2
611620	Sports & recreation instruction .....	38	4 056	1 056	231	262	35.4	21.2
61169	All other schools & instruction .....	42	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	10	D	D	D	c	D	D
611692	Automobile driving schools .....	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	24	D	D	D	c	D	D
6117	Educational support services .....	16	D	D	D	b	D	D
61171	Educational support services .....	16	D	D	D	b	D	D
611710	Educational support services .....	16	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>MILWAUKEE—RACINE, WI CMSA—Con.</b>								
<b>Racine, WI PMSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>15</b>	<b>2 133</b>	<b>694</b>	<b>153</b>	<b>73</b>	<b>54.7</b>	<b>17.4</b>
611	Educational services .....	15	2 133	694	153	73	54.7	17.4
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 .....	9	1 427	526	125	61	45.5	12.9
<b>MINNEAPOLIS—ST. PAUL, MN—WI MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>538</b>	<b>256 539</b>	<b>85 852</b>	<b>19 020</b>	<b>4 056</b>	<b>25.2</b>	<b>11.9</b>
611	Educational services .....	538	256 539	85 852	19 020	4 056	25.2	11.9
6114	Business schools, & computer & management training .....	153	113 524	42 294	9 332	1 261	25.7	8.8
61141	Business & secretarial schools .....	9	21 210	8 923	2 088	430	7.5	—
611410	Business & secretarial schools .....	9	21 210	8 923	2 088	430	7.5	—
61142	Computer training .....	56	53 245	19 315	4 367	441	20.4	14.8
611420	Computer training .....	56	53 245	19 315	4 367	441	20.4	14.8
61143	Professional & management development training .....	88	39 069	14 056	2 877	390	42.8	5.5
611430	Professional & management development training .....	88	39 069	14 056	2 877	390	42.8	5.5
6115	Technical & trade schools .....	54	53 750	16 674	3 738	875	14.5	14.9
61151	Technical & trade schools .....	54	53 750	16 674	3 738	875	14.5	14.9
611511	Cosmetology & barber schools .....	13	D	D	D	b	D	D
611512	Flight training .....	13	D	D	D	c	D	D
611519	Other trade & technical schools .....	24	38 622	11 618	2 484	582	11.1	8.7
6116	Other schools & instruction .....	276	70 930	21 434	4 670	1 739	31.0	14.8
61161	Fine arts schools .....	89	24 111	5 746	1 412	502	30.3	5.0
611610	Fine arts schools .....	89	24 111	5 746	1 412	502	30.3	5.0
6116101	Dance schools (including children's & professionals') .....	70	D	D	D	e	D	D
6116102	Art, drama, & music schools .....	19	D	D	D	c	D	D
61162	Sports & recreation instruction .....	87	18 557	5 711	1 138	569	26.0	37.1
611620	Sports & recreation instruction .....	87	18 557	5 711	1 138	569	26.0	37.1
61163	Language schools .....	9	3 397	1 144	242	90	15.0	1.5
611630	Language schools .....	9	3 397	1 144	242	90	15.0	1.5
61169	All other schools & instruction .....	91	24 865	8 833	1 878	578	37.6	9.3
611691	Exam preparation & tutoring .....	17	5 164	1 673	371	166	36.4	4.0
611692	Automobile driving schools .....	30	3 704	1 171	233	155	62.1	25.1
611699	All other miscellaneous schools & instruction .....	44	15 997	5 989	1 274	257	32.3	7.3
6117	Educational support services .....	55	18 335	5 450	1 280	181	31.4	11.0
61171	Educational support services .....	55	18 335	5 450	1 280	181	31.4	11.0
611710	Educational support services .....	55	18 335	5 450	1 280	181	31.4	11.0
<b>SHEBOYGAN, WI MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>903</b>	<b>173</b>	<b>31</b>	<b>18</b>	<b>26.8</b>	<b>—</b>
611	Educational services .....	7	903	173	31	18	26.8	—
6116	Other schools & instruction .....	6	D	D	D	a	D	D
61161	Fine arts schools .....	3	D	D	D	a	D	D
611610	Fine arts schools .....	3	D	D	D	a	D	D
<b>WAUSAU, WI MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>11</b>	<b>1 170</b>	<b>391</b>	<b>80</b>	<b>72</b>	<b>47.2</b>	<b>15.1</b>
611	Educational services .....	11	1 170	391	80	72	47.2	15.1
6116	Other schools & instruction .....	8	D	D	D	b	D	D
<b>AREA OUTSIDE WISCONSIN METROPOLITAN AREAS</b>								
<b>61</b>	<b>Educational services</b> .....	<b>85</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
611	Educational services .....	85	D	D	D	f	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	D	D	D	a	D	D
6116	Other schools & instruction .....	63	D	D	D	f	D	D
61161	Fine arts schools .....	18	1 212	223	52	50	48.8	27.4
611610	Fine arts schools .....	18	1 212	223	52	50	48.8	27.4
6116101	Dance schools (including children's & professionals') .....	16	D	D	D	b	D	D
61162	Sports & recreation instruction .....	27	11 699	3 239	1 064	325	22.7	41.3
611620	Sports & recreation instruction .....	27	11 699	3 239	1 064	325	22.7	41.3
61169	All other schools & instruction .....	18	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	5	D	D	D	c	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>APPLETON-OSHKOSH-NEENAH, WI MSA</b>									
61	<b>Educational services .....</b>	<b>5</b>	<b>276</b>	<b>262</b>	<b>107</b>	<b>23</b>	<b>5</b>	<b>23.2</b>	<b>76.8</b>
611	Educational services .....	5	276	262	107	23	5	23.2	76.8
<b>CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA</b>									
61	<b>Educational services .....</b>	<b>221</b>	<b>155 660</b>	<b>149 655</b>	<b>52 975</b>	<b>12 873</b>	<b>3 039</b>	<b>11.2</b>	<b>17.9</b>
611	Educational services .....	221	155 660	149 655	52 975	12 873	3 039	11.2	17.9
6114	Business schools, & computer & management training ..	11	D	D	D	D	b	D	D
61143	Professional & management development training .....	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools .....	54	D	D	D	D	f	D	D
61151	Technical & trade schools .....	54	D	D	D	D	f	D	D
611513	Apprenticeship training .....	35	D	D	D	D	e	D	D
611519	Other trade & technical schools .....	17	D	D	D	D	f	D	D
6116	Other schools & instruction .....	120	D	D	D	D	g	D	D
61161	Fine arts schools .....	49	21 465	20 509	8 412	2 010	722	22.5	20.7
611610	Fine arts schools .....	49	21 465	20 509	8 412	2 010	722	22.5	20.7
6116101	Dance schools (including children's & professionals') .....	10	D	D	D	D	c	D	D
6116102	Art, drama, & music schools .....	39	D	D	D	D	f	D	D
61162	Sports & recreation instruction .....	16	5 111	4 836	1 412	295	180	22.3	23.0
611620	Sports & recreation instruction .....	16	5 111	4 836	1 412	295	180	22.3	23.0
61163	Language schools .....	2	D	D	D	D	b	D	D
611630	Language schools .....	2	D	D	D	D	b	D	D
61169	All other schools & instruction .....	53	D	D	D	D	f	D	D
611691	Exam preparation & tutoring .....	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	44	D	D	D	D	f	D	D
6117	Educational support services .....	36	D	D	D	D	e	D	D
61171	Educational support services .....	36	D	D	D	D	e	D	D
611710	Educational support services .....	36	D	D	D	D	e	D	D
<b>Chicago, IL PMSA</b>									
61	<b>Educational services .....</b>	<b>208</b>	<b>149 834</b>	<b>144 517</b>	<b>50 600</b>	<b>12 285</b>	<b>2 904</b>	<b>10.5</b>	<b>18.2</b>
611	Educational services .....	208	149 834	144 517	50 600	12 285	2 904	10.5	18.2
6114	Business schools, & computer & management training ..	11	D	D	D	D	b	D	D
61143	Professional & management development training .....	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools .....	44	52 497	49 475	18 494	4 542	897	4.9	22.9
61151	Technical & trade schools .....	44	52 497	49 475	18 494	4 542	897	4.9	22.9
611513	Apprenticeship training .....	25	D	D	D	D	e	D	D
611519	Other trade & technical schools .....	17	D	D	D	D	f	D	D
6116	Other schools & instruction .....	117	54 880	52 141	22 277	5 265	1 619	14.6	13.2
61161	Fine arts schools .....	48	D	D	D	D	f	D	D
611610	Fine arts schools .....	48	D	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals') .....	10	D	D	D	D	c	D	D
6116102	Art, drama, & music schools .....	38	D	D	D	D	f	D	D
61162	Sports & recreation instruction .....	15	D	D	D	D	c	D	D
611620	Sports & recreation instruction .....	15	D	D	D	D	c	D	D
61163	Language schools .....	2	D	D	D	D	b	D	D
611630	Language schools .....	2	D	D	D	D	b	D	D
61169	All other schools & instruction .....	52	D	D	D	D	f	D	D
611691	Exam preparation & tutoring .....	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	43	D	D	D	D	f	D	D
6117	Educational support services .....	36	D	D	D	D	e	D	D
61171	Educational support services .....	36	D	D	D	D	e	D	D
611710	Educational support services .....	36	D	D	D	D	e	D	D
<b>Gary, IN PMSA</b>									
61	<b>Educational services .....</b>	<b>10</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 .....	10	D	D	D	D	b	D	D
6115	Technical & trade schools .....	9	D	D	D	D	b	D	D
61151	Technical & trade schools .....	9	D	D	D	D	b	D	D
611513	Apprenticeship training .....	9	D	D	D	D	b	D	D
<b>Kankakee, IL PMSA</b>									
61	<b>Educational services .....</b>	<b>2</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 .....	2	D	D	D	D	b	D	D
6116	Other schools & instruction .....	1	D	D	D	D	b	D	D
61169	All other schools & instruction .....	1	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>CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.</b>									
<b>Kenosha, WI PMSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</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 .....	1	D	D	D	D	b	D	D
<b>DULUTH–SUPERIOR, MN–WI MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>10</b>	<b>3 620</b>	<b>3 068</b>	<b>1 705</b>	<b>365</b>	<b>67</b>	<b>3.7</b>	<b>8.5</b>
611	Educational services .....	10	3 620	3 068	1 705	365	67	3.7	8.5
6116	Other schools & instruction .....	6	3 364	2 839	1 578	334	58	–	6.6
61169	All other schools & instruction .....	3	D	D	D	D	b	D	D
<b>EAU CLAIRE, WI 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>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	c	D	D
6114	Business schools, & computer & management training ..	1	D	D	D	D	c	D	D
61143	Professional & management development training ....	1	D	D	D	D	c	D	D
611430	Professional & management development training ..	1	D	D	D	D	c	D	D
<b>GREEN BAY, WI 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
<b>JANESVILLE–BELOIT, WI 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>LA CROSSE, WI–MN 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>MADISON, WI MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>23</b>	<b>10 414</b>	<b>10 113</b>	<b>3 668</b>	<b>838</b>	<b>185</b>	<b>34.3</b>	<b>8.6</b>
611	Educational services .....	23	10 414	10 113	3 668	838	185	34.3	8.6
6115	Technical & trade schools .....	2	D	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	D	a	D	D
6116	Other schools & instruction .....	13	D	D	D	D	b	D	D
61161	Fine arts schools .....	4	D	D	D	D	a	D	D
611610	Fine arts schools .....	4	D	D	D	D	a	D	D
61169	All other schools & instruction .....	8	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>MILWAUKEE—RACINE, WI CMSA</b>									
<b>61</b>	<b>Educational services</b> .....	<b>70</b>	<b>18 714</b>	<b>18 192</b>	<b>7 829</b>	<b>1 949</b>	<b>633</b>	<b>16.4</b>	<b>20.3</b>
611	Educational services .....	70	18 714	18 192	7 829	1 949	633	16.4	20.3
6115	Technical & trade schools .....	13	5 944	5 789	2 313	561	158	17.3	4.7
61151	Technical & trade schools .....	13	5 944	5 789	2 313	561	158	17.3	4.7
611513	Apprenticeship training .....	6	D	D	D	D	b	D	D
6116	Other schools & instruction .....	46	D	D	D	D	e	D	D
61161	Fine arts schools .....	7	1 062	1 085	746	184	48	18.5	2.4
611610	Fine arts schools .....	7	1 062	1 085	746	184	48	18.5	2.4
61162	Sports & recreation instruction .....	12	D	D	D	D	b	D	D
611620	Sports & recreation instruction .....	12	D	D	D	D	b	D	D
61169	All other schools & instruction .....	25	6 593	6 184	2 633	643	243	12.2	29.5
611699	All other miscellaneous schools & instruction .....	19	5 397	4 988	2 012	488	203	10.8	29.8
6117	Educational support services .....	9	3 015	3 044	1 530	396	87	8.9	23.9
61171	Educational support services .....	9	3 015	3 044	1 530	396	87	8.9	23.9
611710	Educational support services .....	9	3 015	3 044	1 530	396	87	8.9	23.9
<b>Milwaukee—Waukesha, WI PMSA</b>									
<b>61</b>	<b>Educational services</b> .....	<b>67</b>	<b>18 289</b>	<b>17 810</b>	<b>7 780</b>	<b>1 940</b>	<b>627</b>	<b>16.0</b>	<b>19.2</b>
611	Educational services .....	67	18 289	17 810	7 780	1 940	627	16.0	19.2
6115	Technical & trade schools .....	12	D	D	D	D	c	D	D
61151	Technical & trade schools .....	12	D	D	D	D	c	D	D
6116	Other schools & instruction .....	44	D	D	D	D	e	D	D
61161	Fine arts schools .....	7	1 062	1 085	746	184	48	18.5	2.4
611610	Fine arts schools .....	7	1 062	1 085	746	184	48	18.5	2.4
61162	Sports & recreation instruction .....	11	D	D	D	D	b	D	D
611620	Sports & recreation instruction .....	11	D	D	D	D	b	D	D
61169	All other schools & instruction .....	24	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	18	D	D	D	D	c	D	D
6117	Educational support services .....	9	3 015	3 044	1 530	396	87	8.9	23.9
61171	Educational support services .....	9	3 015	3 044	1 530	396	87	8.9	23.9
611710	Educational support services .....	9	3 015	3 044	1 530	396	87	8.9	23.9
<b>Racine, WI PMSA</b>									
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>425</b>	<b>382</b>	<b>49</b>	<b>9</b>	<b>6</b>	<b>35.5</b>	<b>64.5</b>
611	Educational services .....	3	425	382	49	9	6	35.5	64.5
<b>MINNEAPOLIS—ST. PAUL, MN—WI MSA</b>									
<b>61</b>	<b>Educational services</b> .....	<b>116</b>	<b>74 828</b>	<b>72 563</b>	<b>16 494</b>	<b>3 713</b>	<b>785</b>	<b>18.8</b>	<b>12.1</b>
611	Educational services .....	116	74 828	72 563	16 494	3 713	785	18.8	12.1
6114	Business schools, & computer & management training ..	9	D	D	D	D	c	D	D
61143	Professional & management development training ....	8	D	D	D	D	b	D	D
611430	Professional & management development training ..	8	D	D	D	D	b	D	D
6115	Technical & trade schools .....	17	32 455	31 382	4 483	1 042	181	9.9	13.0
61151	Technical & trade schools .....	17	32 455	31 382	4 483	1 042	181	9.9	13.0
611513	Apprenticeship training .....	7	D	D	D	D	b	D	D
611519	Other trade & technical schools .....	9	D	D	D	D	c	D	D
6116	Other schools & instruction .....	76	22 109	20 900	7 603	1 632	458	29.4	12.2
61161	Fine arts schools .....	18	4 524	4 459	1 334	317	121	44.4	4.3
611610	Fine arts schools .....	18	4 524	4 459	1 334	317	121	44.4	4.3
6116101	Dance schools (including children's & professionals) .....	7	D	D	D	D	b	D	D
6116102	Art, drama, & music schools .....	11	D	D	D	D	b	D	D
61162	Sports & recreation instruction .....	18	2 327	2 304	820	166	54	47.5	40.4
611620	Sports & recreation instruction .....	18	2 327	2 304	820	166	54	47.5	40.4
61169	All other schools & instruction .....	37	D	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	30	D	D	D	D	c	D	D
6117	Educational support services .....	14	D	D	D	D	b	D	D
61171	Educational support services .....	14	D	D	D	D	b	D	D
611710	Educational support services .....	14	D	D	D	D	b	D	D
<b>SHEBOYGAN, WI 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>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	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>WAUSAU, WI MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>5</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 .....	5	D	D	D	D	b	D	D
6116	Other schools & instruction .....	3	D	D	D	D	b	D	D
61161	Fine arts schools .....	2	D	D	D	D	b	D	D
611610	Fine arts schools .....	2	D	D	D	D	b	D	D
6116102	Art, drama, & music schools .....	2	D	D	D	D	b	D	D
<b>AREA OUTSIDE WISCONSIN METROPOLITAN AREAS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>29</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	29	D	D	D	D	c	D	D
6115	Technical & trade schools .....	4	D	D	D	D	b	D	D
61151	Technical & trade schools .....	4	D	D	D	D	b	D	D
6116	Other schools & instruction .....	21	3 436	3 040	830	144	56	72.9	24.2
61161	Fine arts schools .....	7	1 489	1 244	237	34	17	90.8	4.8
611610	Fine arts schools .....	7	1 489	1 244	237	34	17	90.8	4.8
6116102	Art, drama, & music schools .....	5	D	D	D	D	a	D	D
61169	All other schools & instruction .....	4	1 080	1 071	355	70	17	50.4	49.6

<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>ASHLAND COUNTY, WI</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>BARRON COUNTY, WI</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>BAYFIELD COUNTY, WI</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>BROWN COUNTY, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>24</b>	<b>4 820</b>	<b>1 266</b>	<b>324</b>	<b>105</b>	<b>60.4</b>	<b>3.6</b>
611	Educational services .....	24	4 820	1 266	324	105	60.4	3.6
6115	Technical & trade schools .....	4	1 123	285	66	19	9.3	5.4
61151	Technical & trade schools .....	4	1 123	285	66	19	9.3	5.4
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	14	1 509	426	105	60	62.3	7.5
<b>CHIPPEWA COUNTY, WI</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>CLARK COUNTY, WI</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>COLUMBIA COUNTY, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>586</b>	<b>142</b>	<b>79</b>	<b>18</b>	<b>28.0</b>	<b>72.0</b>
611	Educational services .....	5	586	142	79	18	28.0	72.0

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DANE COUNTY, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>82</b>	<b>29 453</b>	<b>11 024</b>	<b>2 218</b>	<b>660</b>	<b>15.1</b>	<b>2.6</b>
611	Educational services .....	82	29 453	11 024	2 218	660	15.1	2.6
6114	Business schools, & computer & management training .....	10	8 687	3 348	689	119	10.9	—
61142	Computer training .....	7	7 859	3 067	618	109	1.5	—
611420	Computer training .....	7	7 859	3 067	618	109	1.5	—
6115	Technical & trade schools .....	9	D	D	D	b	D	D
61151	Technical & trade schools .....	9	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	b	D	D
611519	Other trade & technical schools .....	7	4 462	1 377	308	75	16.9	.2
6116	Other schools & instruction .....	55	8 598	3 268	667	366	26.3	8.4
61161	Fine arts schools .....	22	1 783	464	118	124	42.5	9.3
611610	Fine arts schools .....	22	1 783	464	118	124	42.5	9.3
6116101	Dance schools (including children's & professionals) .....	15	1 318	299	82	85	31.9	5.7
61162	Sports & recreation instruction .....	15	2 089	645	88	103	23.6	11.5
611620	Sports & recreation instruction .....	15	2 089	645	88	103	23.6	11.5
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 .....	15	D	D	D	b	D	D
6117	Educational support services .....	8	D	D	D	b	D	D
61171	Educational support services .....	8	D	D	D	b	D	D
611710	Educational support services .....	8	D	D	D	b	D	D
<b>DODGE COUNTY, WI</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>DOOR COUNTY, WI</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>DOUGLAS COUNTY, WI</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>EAU CLAIRE COUNTY, WI</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
6114	Business schools, & computer & management training .....	8	17 631	3 310	750	124	56.7	—
61143	Professional & management development training .....	7	D	D	D	c	D	D
611430	Professional & management development training .....	7	D	D	D	c	D	D
<b>FOND DU LAC COUNTY, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>9</b>	<b>971</b>	<b>257</b>	<b>58</b>	<b>29</b>	<b>84.6</b>	<b>—</b>
611	Educational services .....	9	971	257	58	29	84.6	—
<b>FOREST COUNTY, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	c	D	D
6116	Other schools & instruction .....	1	D	D	D	c	D	D
61162	Sports & recreation instruction .....	1	D	D	D	c	D	D
611620	Sports & recreation instruction .....	1	D	D	D	c	D	D
<b>GRANT COUNTY, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>172</b>	<b>26</b>	<b>6</b>	<b>9</b>	<b>D</b>	<b>23.3</b>
<b>GREEN COUNTY, WI</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>GREEN LAKE COUNTY, WI</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>IOWA COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>JEFFERSON COUNTY, WI</b>								
61	Educational services .....	3	325	98	24	15	D	—
611	Educational services .....	3	325	98	24	15	D	—
<b>KENOSHA COUNTY, WI</b>								
61	Educational services .....	6	456	200	52	21	36.0	12.1
611	Educational services .....	6	456	200	52	21	36.0	12.1
<b>LA CROSSE COUNTY, WI</b>								
61	Educational services .....	10	2 593	669	143	46	11.1	—
611	Educational services .....	10	2 593	669	143	46	11.1	—
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>LINCOLN COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>MANITOWOC COUNTY, WI</b>								
61	Educational services .....	5	861	271	64	21	17.8	—
611	Educational services .....	5	861	271	64	21	17.8	—
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
<b>MARATHON COUNTY, WI</b>								
61	Educational services .....	11	1 170	391	80	72	47.2	15.1
611	Educational services .....	11	1 170	391	80	72	47.2	15.1
6116	Other schools & instruction .....	8	D	D	D	b	D	D
<b>MARINETTE COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
611	Educational services .....	1	D	D	D	a	D	D
<b>MILWAUKEE COUNTY, WI</b>								
61	Educational services .....	101	23 517	8 051	1 746	612	23.7	15.2
611	Educational services .....	101	23 517	8 051	1 746	612	23.7	15.2
6114	Business schools, & computer & management training .....	12	6 603	2 533	490	51	24.1	7.8
61142	Computer training .....	5	4 879	2 128	350	32	17.8	3.3
611420	Computer training .....	5	4 879	2 128	350	32	17.8	3.3
6115	Technical & trade schools .....	17	4 869	1 523	361	82	8.2	29.3
61151	Technical & trade schools .....	17	4 869	1 523	361	82	8.2	29.3
611511	Cosmetology & barber schools .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	62	9 747	3 229	778	452	22.8	7.6
61161	Fine arts schools .....	14	D	D	D	b	D	D
611610	Fine arts schools .....	14	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals) .....	9	D	D	D	b	D	D
61162	Sports & recreation instruction .....	17	1 695	428	109	165	17.7	27.3
611620	Sports & recreation instruction .....	17	1 695	428	109	165	17.7	27.3
61169	All other schools & instruction .....	28	D	D	D	c	D	D
611691	Exam preparation & tutoring .....	6	D	D	D	c	D	D
611692	Automobile driving schools .....	7	D	D	D	b	D	D
<b>MONROE COUNTY, WI</b>								
61	Educational services .....	2	D	D	D	b	D	D
<b>ONEIDA COUNTY, WI</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 .....	2	D	D	D	a	D	D

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<b>OUTAGAMIE COUNTY, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>19</b>	<b>4 721</b>	<b>1 598</b>	<b>300</b>	<b>99</b>	<b>47.6</b>	<b>35.5</b>
611	Educational services .....	19	4 721	1 598	300	99	47.6	35.5
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 .....	13	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
<b>OZAUKEE COUNTY, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>17</b>	<b>3 028</b>	<b>967</b>	<b>188</b>	<b>70</b>	<b>18.9</b>	<b>7.9</b>
611	Educational services .....	17	3 028	967	188	70	18.9	7.9
6116	Other schools & instruction .....	8	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
<b>PIERCE COUNTY, WI</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>POLK COUNTY, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>67</b>	<b>20</b>	<b>1</b>	<b>1</b>	<b>100.0</b>	<b>—</b>
<b>PORTAGE COUNTY, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>279</b>	<b>74</b>	<b>19</b>	<b>10</b>	<b>75.3</b>	<b>—</b>
611	Educational services .....	4	279	74	19	10	75.3	—
<b>RACINE COUNTY, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>15</b>	<b>2 133</b>	<b>694</b>	<b>153</b>	<b>73</b>	<b>54.7</b>	<b>17.4</b>
611	Educational services .....	15	2 133	694	153	73	54.7	17.4
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 .....	9	1 427	526	125	61	45.5	12.9
<b>ROCK COUNTY, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>11</b>	<b>2 078</b>	<b>534</b>	<b>92</b>	<b>34</b>	<b>59.6</b>	<b>—</b>
611	Educational services .....	11	2 078	534	92	34	59.6	—
6115	Technical & trade schools .....	5	775	189	25	14	67.4	—
61151	Technical & trade schools .....	5	775	189	25	14	67.4	—
6116	Other schools & instruction .....	5	D	D	D	a	D	D
<b>ST. CROIX COUNTY, WI</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
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
<b>SAUK COUNTY, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>415</b>	<b>96</b>	<b>25</b>	<b>17</b>	<b>71.3</b>	<b>—</b>
611	Educational services .....	7	415	96	25	17	71.3	—
<b>SHAWANO COUNTY, WI</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>SHEBOYGAN COUNTY, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>903</b>	<b>173</b>	<b>31</b>	<b>18</b>	<b>26.8</b>	<b>—</b>
611	Educational services .....	7	903	173	31	18	26.8	—
6116	Other schools & instruction .....	6	D	D	D	a	D	D
61161	Fine arts schools .....	3	D	D	D	a	D	D
611610	Fine arts schools .....	3	D	D	D	a	D	D
<b>TREMPEALEAU COUNTY, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>82</b>	<b>19</b>	<b>6</b>	<b>7</b>	<b>93.9</b>	<b>6.1</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>VILAS COUNTY, WI</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>WALWORTH COUNTY, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>4 208</b>	<b>828</b>	<b>190</b>	<b>80</b>	<b>27.9</b>	<b>—</b>
611	Educational services .....	8	4 208	828	190	80	27.9	—
6116	Other schools & instruction .....	6	D	D	D	b	D	D
61162	Sports & recreation instruction .....	4	D	D	D	b	D	D
611620	Sports & recreation instruction .....	4	D	D	D	b	D	D
<b>WASHBURN COUNTY, WI</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>WASHINGTON COUNTY, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>818</b>	<b>195</b>	<b>30</b>	<b>27</b>	<b>46.0</b>	<b>5.9</b>
611	Educational services .....	7	818	195	30	27	46.0	5.9
6116	Other schools & instruction .....	5	D	D	D	b	D	D
<b>WAUKESHA COUNTY, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>76</b>	<b>27 076</b>	<b>10 140</b>	<b>2 271</b>	<b>536</b>	<b>19.2</b>	<b>1.4</b>
611	Educational services .....	76	27 076	10 140	2 271	536	19.2	1.4
6114	Business schools, & computer & management training .....	17	7 060	2 713	735	118	11.5	—
61142	Computer training .....	8	D	D	D	b	D	D
611420	Computer training .....	8	D	D	D	b	D	D
6115	Technical & trade schools .....	9	D	D	D	a	D	D
61151	Technical & trade schools .....	9	D	D	D	a	D	D
6116	Other schools & instruction .....	45	16 675	6 019	1 263	369	18.3	2.2
61161	Fine arts schools .....	15	2 536	929	221	86	24.4	.6
611610	Fine arts schools .....	15	2 536	929	221	86	24.4	.6
6116101	Dance schools (including children's & professionals) .....	13	D	D	D	b	D	D
61162	Sports & recreation instruction .....	17	1 948	553	114	81	51.4	15.9
611620	Sports & recreation instruction .....	17	1 948	553	114	81	51.4	15.9
61169	All other schools & instruction .....	13	12 191	4 537	928	202	11.7	.4
611699	All other miscellaneous schools & instruction .....	8	D	D	D	c	D	D
<b>WAUPACA COUNTY, WI</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>WAUSHARA COUNTY, WI</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>WINNEBAGO COUNTY, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>13</b>	<b>1 442</b>	<b>337</b>	<b>77</b>	<b>50</b>	<b>52.2</b>	<b>7.1</b>
611	Educational services .....	13	1 442	337	77	50	52.2	7.1
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
6116	Other schools & instruction .....	10	D	D	D	b	D	D
<b>WOOD COUNTY, WI</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
6116	Other schools & instruction .....	4	D	D	D	c	D	D
61169	All other schools & instruction .....	1	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	1	D	D	D	c	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 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>ALLOUEZ, WI</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>ALTOONA, WI</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
<b>AMERY, WI</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>APPLETON, WI *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>15</b>	<b>2 940</b>	<b>1 083</b>	<b>190</b>	<b>75</b>	<b>56.5</b>	<b>16.3</b>
611	Educational services .....	15	2 940	1 083	190	75	56.5	16.3
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 .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	12	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
<b>APPLETON, WI (OUTAGAMIE COUNTY PART) *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>15</b>	<b>2 940</b>	<b>1 083</b>	<b>190</b>	<b>75</b>	<b>56.5</b>	<b>16.3</b>
611	Educational services .....	15	2 940	1 083	190	75	56.5	16.3
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 .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	12	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
<b>ASHWAUBENON, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>627</b>	<b>212</b>	<b>44</b>	<b>18</b>	<b>36.5</b>	<b>-</b>
611	Educational services .....	4	627	212	44	18	36.5	-
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 .....	12	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
<b>BARABOO, WI</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>BAYSIDE, WI *</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>BAYSIDE, WI (MILWAUKEE COUNTY PART) *</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>BEAVER DAM, WI</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>BELOIT, WI</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>BROOKFIELD, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>26</b>	<b>20 506</b>	<b>8 077</b>	<b>1 830</b>	<b>349</b>	<b>9.6</b>	<b>.1</b>
611	Educational services .....	26	20 506	8 077	1 830	349	9.6	.1
6114	Business schools, & computer & management training .....	9	D	D	D	c	D	D
61142	Computer training .....	4	D	D	D	b	D	D
611420	Computer training .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	15	12 624	4 856	994	221	10.3	.1
61161	Fine arts schools .....	4	817	352	85	29	31.8	1.7
611610	Fine arts schools .....	4	817	352	85	29	31.8	1.7
6116101	Dance schools (including children's & professionals) .....	4	817	352	85	29	31.8	1.7
61169	All other schools & instruction .....	7	11 240	4 381	885	185	4.7	-
611699	All other miscellaneous schools & instruction .....	4	D	D	D	c	D	D

See footnotes at end of table.

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[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>BROWN DEER, WI</b>								
61	Educational services .....	3	556	82	14	11	D	36.5
611	Educational services .....	3	556	82	14	11	D	36.5
<b>BURLINGTON, WI *</b>								
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
<b>BURLINGTON, WI (RACINE COUNTY PART) *</b>								
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
<b>CEDARBURG, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>CHIPPEWA FALLS, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>CUDAHY, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
<b>DELAFIELD, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
<b>DELAVAN, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>DE PERE, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>EAU CLAIRE, WI *</b>								
61	Educational services .....	13	18 101	3 437	781	146	57.2	—
611	Educational services .....	13	18 101	3 437	781	146	57.2	—
6114	Business schools, & computer & management training .....	8	17 631	3 310	750	124	56.7	—
61143	Professional & management development training .....	7	D	D	D	c	D	D
611430	Professional & management development training .....	7	D	D	D	c	D	D
<b>EAU CLAIRE, WI (EAU CLAIRE COUNTY PART) *</b>								
61	Educational services .....	13	18 101	3 437	781	146	57.2	—
611	Educational services .....	13	18 101	3 437	781	146	57.2	—
6114	Business schools, & computer & management training .....	8	17 631	3 310	750	124	56.7	—
61143	Professional & management development training .....	7	D	D	D	c	D	D
611430	Professional & management development training .....	7	D	D	D	c	D	D
<b>ELM GROVE, WI</b>								
61	Educational services .....	4	445	242	80	17	68.5	—
611	Educational services .....	4	445	242	80	17	68.5	—
<b>FITCHBURG, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>FOND DU LAC, WI</b>								
61	Educational services .....	8	D	D	D	b	D	D
611	Educational services .....	8	D	D	D	b	D	D
<b>FOX POINT, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D

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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>FRANKLIN, WI</b>								
61	Educational services .....	5	600	223	67	27	14.8	55.2
611	Educational services .....	5	600	223	67	27	14.8	55.2
<b>GERMANTOWN, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
<b>GLENDALE, WI</b>								
61	Educational services .....	5	631	267	64	65	14.7	—
611	Educational services .....	5	631	267	64	65	14.7	—
<b>GRAFTON, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>GRAND CHUTE TOWN, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
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>GREEN BAY, WI</b>								
61	Educational services .....	13	3 362	727	202	71	61.3	3.4
611	Educational services .....	13	3 362	727	202	71	61.3	3.4
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 .....	9	D	D	D	b	D	D
<b>GREENDALE, WI</b>								
61	Educational services .....	1	D	D	D	b	D	D
611	Educational services .....	1	D	D	D	b	D	D
<b>GREENFIELD, WI</b>								
61	Educational services .....	4	D	D	D	a	D	D
611	Educational services .....	4	D	D	D	a	D	D
<b>HALES CORNERS, WI</b>								
61	Educational services .....	4	977	397	60	13	100.0	—
611	Educational services .....	4	977	397	60	13	100.0	—
<b>HARTFORD, WI *</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>HARTFORD, WI (WASHINGTON COUNTY PART) *</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>HARTLAND, WI</b>								
61	Educational services .....	3	D	D	D	a	D	D
<b>HUDSON, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>JANESVILLE, WI</b>								
61	Educational services .....	5	D	D	D	a	D	D
611	Educational services .....	5	D	D	D	a	D	D
<b>KENOSHA, WI</b>								
61	Educational services .....	4	D	D	D	a	D	D
611	Educational services .....	4	D	D	D	a	D	D

See footnotes at end of table.

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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>LA CROSSE, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>6</b>	<b>2 395</b>	<b>606</b>	<b>134</b>	<b>38</b>	<b>5.9</b>	<b>—</b>
611	Educational services .....	6	2 395	606	134	38	5.9	—
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>LAKE GENEVA, WI</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>LAKE MILLS, WI</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>LODI, WI</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>MADISON, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>42</b>	<b>19 588</b>	<b>7 473</b>	<b>1 453</b>	<b>434</b>	<b>9.3</b>	<b>2.0</b>
611	Educational services .....	42	19 588	7 473	1 453	434	9.3	2.0
6114	Business schools, & computer & management training .....	4	D	D	D	b	D	D
61142	Computer training .....	3	D	D	D	b	D	D
611420	Computer training .....	3	D	D	D	b	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	b	D	D
6116	Other schools & instruction .....	30	6 333	2 284	442	260	16.7	6.2
61161	Fine arts schools .....	13	1 321	361	90	90	33.6	9.6
611610	Fine arts schools .....	13	1 321	361	90	90	33.6	9.6
6116101	Dance schools (including children's & professionals) .....	9	1 045	245	64	59	28.4	3.4
61162	Sports & recreation instruction .....	9	1 774	567	64	81	10.7	13.0
611620	Sports & recreation instruction .....	9	1 774	567	64	81	10.7	13.0
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 .....	6	D	D	D	b	D	D
6117	Educational support services .....	3	D	D	D	b	D	D
61171	Educational support services .....	3	D	D	D	b	D	D
611710	Educational support services .....	3	D	D	D	b	D	D
<b>MANITOWOC, WI</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
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>MARSHFIELD, WI *</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>MARSHFIELD, WI (WOOD COUNTY PART) *</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>MENASHA, WI *</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>MENASHA, WI (WINNEBAGO COUNTY PART) *</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>MENASHA TOWN, WI</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>MENOMONEE FALLS, WI</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>499</b>	<b>193</b>	<b>41</b>	<b>18</b>	<b>14.6</b>	<b>—</b>
611	Educational services .....	4	499	193	41	18	14.6	—

See footnotes at end of table.

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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>MEQUON, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>9</b>	<b>2 655</b>	<b>870</b>	<b>177</b>	<b>46</b>	<b>17.9</b>	<b>3.5</b>
611	Educational services .....	9	2 655	870	177	46	17.9	3.5
6116	Other schools & instruction .....	4	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>MERRILL, WI</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>MIDDLETON, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>1 621</b>	<b>727</b>	<b>184</b>	<b>40</b>	<b>10.2</b>	<b>—</b>
611	Educational services .....	5	1 621	727	184	40	10.2	—
<b>MILWAUKEE, WI *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>48</b>	<b>12 663</b>	<b>4 538</b>	<b>948</b>	<b>314</b>	<b>10.7</b>	<b>23.8</b>
611	Educational services .....	48	12 663	4 538	948	314	10.7	23.8
6115	Technical & trade schools .....	13	4 668	1 499	359	80	4.5	30.4
61151	Technical & trade schools .....	13	4 668	1 499	359	80	4.5	30.4
611511	Cosmetology & barber schools .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	28	3 860	1 232	304	211	22.2	5.4
61169	All other schools & instruction .....	13	D	D	D	b	D	D
<b>MILWAUKEE, WI (MILWAUKEE COUNTY PART) *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>48</b>	<b>12 663</b>	<b>4 538</b>	<b>948</b>	<b>314</b>	<b>10.7</b>	<b>23.8</b>
611	Educational services .....	48	12 663	4 538	948	314	10.7	23.8
6115	Technical & trade schools .....	13	4 668	1 499	359	80	4.5	30.4
61151	Technical & trade schools .....	13	4 668	1 499	359	80	4.5	30.4
611511	Cosmetology & barber schools .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	28	3 860	1 232	304	211	22.2	5.4
61169	All other schools & instruction .....	13	D	D	D	b	D	D
<b>MONONA, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>1 000</b>	<b>289</b>	<b>67</b>	<b>31</b>	<b>57.8</b>	<b>—</b>
611	Educational services .....	5	1 000	289	67	31	57.8	—
<b>MONROE, WI</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>MOUNT HOREB, WI</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>MUKWONAGO, WI *</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>MUKWONAGO, WI (WAUKESHA COUNTY PART) *</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>MUSKEGO, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>337</b>	<b>176</b>	<b>8</b>	<b>2</b>	<b>45.1</b>	<b>—</b>
611	Educational services .....	4	337	176	8	2	45.1	—
<b>NEENAH, WI</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

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEKOOSA, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	c	D	D
6116	Other schools & instruction .....	1	D	D	D	c	D	D
61169	All other schools & instruction .....	1	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	1	D	D	D	c	D	D
<b>NEW BERLIN, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>465</b>	<b>231</b>	<b>56</b>	<b>32</b>	<b>20.2</b>	<b>66.9</b>
611	Educational services .....	5	465	231	56	32	20.2	66.9
<b>NEW LONDON, WI *</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>NEW LONDON, WI (OUTAGAMIE COUNTY PART) *</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
611511	Cosmetology & barber schools .....	1	D	D	D	a	D	D
<b>NEW LONDON, WI (WAUPACA COUNTY PART) *</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>NEW RICHMOND, WI</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>OAK CREEK, WI</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>OCONOMOWOC, WI</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>ONALASKA, WI</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>OSHKOSH, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>697</b>	<b>143</b>	<b>35</b>	<b>15</b>	<b>1.1</b>	<b>14.6</b>
611	Educational services .....	6	697	143	35	15	1.1	14.6
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>PEWAUKEE TOWN, WI</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>PEWAUKEE, WI</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>PLATTEVILLE, WI</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>PLYMOUTH, WI</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
61161	Fine arts schools .....	2	D	D	D	a	D	D
611610	Fine arts schools .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PORTAGE, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>RACINE, WI</b>								
61	Educational services .....	6	816	309	73	47	62.4	10.8
611	Educational services .....	6	816	309	73	47	62.4	10.8
6116	Other schools & instruction .....	4	D	D	D	b	D	D
<b>REEDSBURG, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>RICE LAKE, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>RICHFIELD TOWN, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>RIPON, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
611	Educational services .....	1	D	D	D	a	D	D
<b>RIVER FALLS, WI *</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>RIVER FALLS, WI (ST. CROIX COUNTY PART) *</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>ROTHSCHILD, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
611	Educational services .....	1	D	D	D	a	D	D
<b>ST. FRANCIS, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>SAUK CITY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>SAUKVILLE, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>SHAWANO, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>SHEBOYGAN, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>SHOREWOOD, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>STEVENS POINT, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>STOUGHTON, WI</b>								
61	Educational services .....	3	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SUN PRAIRIE, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>3 812</b>	<b>1 322</b>	<b>291</b>	<b>45</b>	<b>9.7</b>	<b>.1</b>
611	Educational services .....	7	3 812	1 322	291	45	9.7	.1
6115	Technical & trade schools .....	1	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	b	D	D
<b>SUPERIOR, WI</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>THIENSVILLE, WI</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>TWO RIVERS, WI</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>VERONA, WI</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>WALES, WI</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>WATERFORD, WI</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>WATERTOWN, WI *</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>WATERTOWN, WI (JEFFERSON COUNTY PART) *</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>WAUKESHA, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>13</b>	<b>2 320</b>	<b>641</b>	<b>130</b>	<b>39</b>	<b>49.9</b>	<b>2.0</b>
611	Educational services .....	13	2 320	641	130	39	49.9	2.0
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 .....	10	D	D	D	b	D	D
61161	Fine arts schools .....	3	994	341	76	27	—	—
611610	Fine arts schools .....	3	994	341	76	27	—	—
6116101	Dance schools (including children's & professionals') .....	3	994	341	76	27	—	—
<b>WAUNAKEE, WI</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>WAUSAU, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>544</b>	<b>169</b>	<b>42</b>	<b>41</b>	<b>24.3</b>	<b>32.5</b>
611	Educational services .....	6	544	169	42	41	24.3	32.5
<b>WAUWATOSA, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>4 445</b>	<b>1 231</b>	<b>292</b>	<b>61</b>	<b>37.9</b>	<b>—</b>
611	Educational services .....	11	4 445	1 231	292	61	37.9	—
6114	Business schools, & computer & management training .....	5	3 210	912	216	33	40.4	—
6116	Other schools & instruction .....	5	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
<b>WEST ALLIS, WI</b>								
<b>61</b>	<b>Educational services .....</b>	<b>9</b>	<b>1 856</b>	<b>713</b>	<b>154</b>	<b>52</b>	<b>32.8</b>	<b>—</b>
611	Educational services .....	9	1 856	713	154	52	32.8	—
6116	Other schools & instruction .....	8	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
611692	Automobile driving schools .....	4	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WEST BEND, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>WHITEFISH BAY, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>WHITEWATER, WI *</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>WHITEWATER, WI (WALWORTH COUNTY PART) *</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>WISCONSIN RAPIDS, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>BALANCE OF ASHLAND COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF BARRON COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF BAYFIELD COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF BROWN COUNTY, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>BALANCE OF CLARK COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF COLUMBIA COUNTY, WI</b>								
61	Educational services .....	3	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	a	D	D
<b>BALANCE OF DANE COUNTY, WI</b>								
61	Educational services .....	15	2 861	1 000	199	85	33.3	12.6
611	Educational services .....	15	2 861	1 000	199	85	33.3	12.6
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
<b>BALANCE OF DOOR COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
611	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF EAU CLAIRE COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF FOREST COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	c	D	D
611	Educational services .....	1	D	D	D	c	D	D
6116	Other schools & instruction .....	1	D	D	D	c	D	D
61162	Sports & recreation instruction .....	1	D	D	D	c	D	D
611620	Sports & recreation instruction .....	1	D	D	D	c	D	D
<b>BALANCE OF GRANT COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF GREEN LAKE COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
611	Educational services .....	1	D	D	D	a	D	D

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	<b>BALANCE OF IOWA COUNTY, WI</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>BALANCE OF KENOSHA COUNTY, WI</b>							
61	Educational services .....	2	D	D	D	a	D	D
	<b>BALANCE OF LA CROSSE COUNTY, WI</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>BALANCE OF MARATHON COUNTY, WI</b>							
61	Educational services .....	4	D	D	D	a	D	D
611	Educational services .....	4	D	D	D	a	D	D
	<b>BALANCE OF MARINETTE COUNTY, WI</b>							
61	Educational services .....	1	D	D	D	a	D	D
611	Educational services .....	1	D	D	D	a	D	D
	<b>BALANCE OF MILWAUKEE COUNTY, WI</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>BALANCE OF MONROE COUNTY, WI</b>							
61	Educational services .....	2	D	D	D	b	D	D
	<b>BALANCE OF ONEIDA COUNTY, WI</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 .....	2	D	D	D	a	D	D
	<b>BALANCE OF OUTAGAMIE COUNTY, WI</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>BALANCE OF OZAUKEE COUNTY, WI</b>							
61	Educational services .....	3	D	D	D	a	D	D
	<b>BALANCE OF PIERCE COUNTY, WI</b>							
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
	<b>BALANCE OF POLK COUNTY, WI</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>BALANCE OF PORTAGE COUNTY, WI</b>							
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
	<b>BALANCE OF RACINE COUNTY, WI</b>							
61	Educational services .....	6	D	D	D	a	D	D
611	Educational services .....	6	D	D	D	a	D	D
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
	<b>BALANCE OF ROCK COUNTY, WI</b>							
61	Educational services .....	4	D	D	D	a	D	D
611	Educational services .....	4	D	D	D	a	D	D
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	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>BALANCE OF ST. CROIX COUNTY, WI</b>								
61	Educational services .....	4	D	D	D	a	D	D
611	Educational services .....	4	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 SAUK COUNTY, WI</b>								
61	Educational services .....	3	D	D	D	a	D	D
<b>BALANCE OF SHEBOYGAN COUNTY, WI</b>								
61	Educational services .....	3	D	D	D	a	D	D
<b>BALANCE OF TREMPLEAU COUNTY, WI</b>								
61	Educational services .....	4	82	19	6	7	93.9	6.1
<b>BALANCE OF VILAS COUNTY, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
<b>BALANCE OF WALWORTH COUNTY, WI</b>								
61	Educational services .....	3	D	D	D	b	D	D
611	Educational services .....	3	D	D	D	b	D	D
6116	Other schools & instruction .....	3	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 WASHBURN COUNTY, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>BALANCE OF WASHINGTON COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF WAUKESHA COUNTY, WI</b>								
61	Educational services .....	8	D	D	D	b	D	D
611	Educational services .....	8	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
<b>BALANCE OF WAUPACA COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	D	D
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>BALANCE OF WAUSHARA COUNTY, WI</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>BALANCE OF WINNEBAGO COUNTY, WI</b>								
61	Educational services .....	1	D	D	D	a	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.

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

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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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### WISCONSIN

**Appleton** is in Calumet, Outagamie, and Winnebago Counties.

**Bayside** is in Milwaukee and Ozaukee Counties.

**Berlin** is in Green Lake and Waushara Counties.

**Burlington** is in Racine and Walworth Counties.

**Columbus** is in Columbia and Dodge Counties.

**Eau Claire** is in Chippewa and Eau Claire Counties.

**Hartford** is in Dodge and Washington Counties.

**Kewaskum** is in Fond du Lac and Washington Counties.

**Kiel** is in Calumet and Manitowoc Counties.

**Marshfield** is in Marathon and Wood Counties.

**Menasha** is in Calumet and Winnebago Counties.

**Milwaukee** is in Milwaukee, Washington, and Waukesha Counties.

**Mukwonago** is in Walworth and Waukesha Counties.

**New London** is in Outagamie and Waupaca Counties.

**River Falls** is in Pierce and St. Croix Counties.

**Watertown** is in Dodge and Jefferson Counties.

**Waupun** is in Dodge and Fond du Lac Counties.

**Whitewater** is in Jefferson and Walworth Counties.

# Appendix E. Metropolitan Areas

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## WISCONSIN

### Appleton—Oshkosh—Neenah, WI MSA

Calumet County, WI  
Outagamie County, WI  
Winnebago County, WI

### Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA  
Cook County, IL  
DeKalb County, IL  
DuPage County, IL  
Grundy County, IL  
Kane County, IL  
Kendall County, IL  
Lake County, IL  
McHenry County, IL  
Will County, IL

Gary, IN PMSA  
Lake County, IN  
Porter County, IN

Kankakee, IL PMSA  
Kankakee County, IL

Kenosha, WI PMSA  
Kenosha County, WI

### Duluth—Superior, MN—WI MSA

St. Louis County, MN  
Douglas County, WI

### Eau Claire, WI MSA

Chippewa County, WI  
Eau Claire County, WI

### Green Bay, WI MSA

Brown County, WI

### Janesville—Beloit, WI MSA

Rock County, WI

### Kenosha, WI PMSA

Kenosha County, WI

### La Crosse, WI—MN MSA

Houston County, MN  
La Crosse County, WI

### Madison, WI MSA

Dane County, WI

### Milwaukee—Waukesha, WI PMSA

Milwaukee County, WI  
Ozaukee County, WI  
Washington County, WI  
Waukesha County, WI

### Milwaukee—Racine, WI CMSA

Milwaukee—Waukesha, WI PMSA  
Milwaukee County, WI  
Ozaukee County, WI  
Washington County, WI  
Waukesha County, WI

Racine, WI PMSA

Racine County, WI

### Minneapolis—St. Paul, MN—WI MSA

Anoka County, MN  
Carver County, MN  
Chisago County, MN  
Dakota County, MN  
Hennepin County, MN  
Isanti County, MN  
Ramsey County, MN  
Scott County, MN  
Sherburne County, MN

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**Minneapolis—St. Paul, MN—WI MSA—Con.**

Washington County, MN

Wright County, MN

Pierce County, WI

St. Croix County, WI

**Racine, WI PMSA**

Racine County, WI

**Sheboygan, WI MSA**

Sheboygan County, WI

**Wausau, WI MSA**

Marathon County, WI

