

Missouri

1997

Issued August 1999

EC97S61A-MO

1997 Economic Census

Educational Services

Geographic Area Series



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

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U.S. Department of Commerce
Economics and Statistics Administration
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MISSOURI								
61	Educational services	587	193 556	62 490	15 105	3 938	24.5	18.0
611	Educational services	587	193 556	62 490	15 105	3 938	24.5	18.0
6114	Business schools, & computer & management training	94	55 372	22 737	5 280	678	19.5	14.0
61141	Business & secretarial schools	11	3 763	1 322	283	81	9.2	—
611410	Business & secretarial schools	11	3 763	1 322	283	81	9.2	—
61142	Computer training	32	38 866	16 974	3 944	439	13.5	14.1
611420	Computer training	32	38 866	16 974	3 944	439	13.5	14.1
61143	Professional & management development training	51	12 743	4 441	1 053	158	40.8	17.8
611430	Professional & management development training	51	12 743	4 441	1 053	158	40.8	17.8
6115	Technical & trade schools	113	74 119	20 802	5 172	1 054	14.1	27.8
61151	Technical & trade schools	113	74 119	20 802	5 172	1 054	14.1	27.8
611511	Cosmetology & barber schools	48	8 667	3 471	855	240	33.8	1.3
611512	Flight training	13	17 065	4 552	1 278	219	4.8	—
611513	Apprenticeship training	4	985	294	58	21	65.0	35.0
611519	Other trade & technical schools	48	47 402	12 485	2 981	574	12.8	42.4
6116	Other schools & instruction	339	53 448	17 239	4 176	2 118	42.0	11.4
61161	Fine arts schools	136	16 369	4 704	1 196	765	47.4	4.6
611610	Fine arts schools	136	16 369	4 704	1 196	765	47.4	4.6
6116101	Dance schools (including children's & professionals)	122	15 357	4 317	1 100	718	44.8	4.6
6116102	Art, drama, & music schools	14	1 012	387	96	47	87.5	4.6
61162	Sports & recreation instruction	100	14 756	4 177	955	698	42.6	22.6
611620	Sports & recreation instruction	100	14 756	4 177	955	698	42.6	22.6
61163	Language schools	7	1 100	411	87	77	30.1	20.0
611630	Language schools	7	1 100	411	87	77	30.1	20.0
61169	All other schools & instruction	96	21 223	7 947	1 938	578	38.0	8.5
611691	Exam preparation & tutoring	46	9 193	3 535	840	311	31.0	2.3
611692	Automobile driving schools	7	1 333	743	179	26	14.4	—
611699	All other miscellaneous schools & instruction	43	10 697	3 669	919	241	47.0	14.8
6117	Educational support services	41	10 617	1 712	477	88	35.4	3.0
61171	Educational support services	41	10 617	1 712	477	88	35.4	3.0
611710	Educational support services	41	10 617	1 712	477	88	35.4	3.0

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MISSOURI									
61	Educational services	116	50 057	46 519	16 598	3 834	944	24.5	25.0
611	Educational services	116	50 057	46 519	16 598	3 834	944	24.5	25.0
6114	Business schools, & computer & management training ..	8	7 634	7 341	2 115	475	55	.6	.4
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
61143	Professional & management development training	6	D	D	D	D	b	D	D
611430	Professional & management development training ..	6	D	D	D	D	b	D	D
6115	Technical & trade schools	35	15 628	13 324	5 012	1 224	295	41.5	22.2
61151	Technical & trade schools	35	15 628	13 324	5 012	1 224	295	41.5	22.2
611513	Apprenticeship training	25	12 150	9 781	3 973	1 021	205	45.4	18.4
611519	Other trade & technical schools	10	3 478	3 543	1 039	203	90	27.9	35.5
6116	Other schools & instruction	64	18 924	18 203	7 359	1 694	519	22.7	18.7
61161	Fine arts schools	13	7 102	6 331	2 183	447	167	23.5	23.0
611610	Fine arts schools	13	7 102	6 331	2 183	447	167	23.5	23.0
6116101	Dance schools (including children's & professionals')	2	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	11	D	D	D	D	c	D	D
61162	Sports & recreation instruction	13	2 533	2 498	881	181	78	16.9	21.6
611620	Sports & recreation instruction	13	2 533	2 498	881	181	78	16.9	21.6
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	36	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	4	267	255	125	33	6	67.4	29.6
611699	All other miscellaneous schools & instruction	32	D	D	D	D	c	D	D
6117	Educational support services	9	7 871	7 651	2 112	441	75	18.4	69.6
61171	Educational support services	9	7 871	7 651	2 112	441	75	18.4	69.6
611710	Educational support services	9	7 871	7 651	2 112	441	75	18.4	69.6

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBIA, MO MSA								
61	Educational services	25	3 309	923	195	110	51.9	25.0
611	Educational services	25	3 309	923	195	110	51.9	25.0
6116	Other schools & instruction	18	2 367	674	141	93	34.8	32.9
61169	All other schools & instruction	6	1 126	393	79	27	22.2	35.4
JOPLIN, MO MSA								
61	Educational services	8	718	178	45	23	22.0	37.5
611	Educational services	8	718	178	45	23	22.0	37.5
6115	Technical & trade schools	3	449	123	32	10	—	42.5
61151	Technical & trade schools	3	449	123	32	10	—	42.5
611511	Cosmetology & barber schools	2	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 ¹	Estimated ²
KANSAS CITY, MO—KS MSA								
61	Educational services	250	243 007	35 545	8 732	1 916	6.7	9.8
611	Educational services	250	243 007	35 545	8 732	1 916	6.7	9.8
6114	Business schools, & computer & management training	59	170 838	16 691	4 292	589	2.6	4.0
61142	Computer training	19	D	D	D	e	D	D
611420	Computer training	19	D	D	D	e	D	D
61143	Professional & management development training	33	D	D	D	e	D	D
611430	Professional & management development training	33	D	D	D	e	D	D
6115	Technical & trade schools	30	30 053	6 847	1 702	362	7.6	51.1
61151	Technical & trade schools	30	30 053	6 847	1 702	362	7.6	51.1
611511	Cosmetology & barber schools	11	2 642	989	279	69	15.0	—
611519	Other trade & technical schools	13	25 701	5 272	1 306	250	5.4	59.8
6116	Other schools & instruction	136	30 481	8 785	2 022	858	25.3	5.0
61161	Fine arts schools	61	9 305	3 078	789	356	31.1	1.8
611610	Fine arts schools	61	9 305	3 078	789	356	31.1	1.8
6116101	Dance schools (including children's & professionals)	52	8 275	2 870	730	302	30.3	1.5
61162	Sports & recreation instruction	34	5 398	1 888	433	226	39.6	5.8
611620	Sports & recreation instruction	34	5 398	1 888	433	226	39.6	5.8
61169	All other schools & instruction	39	D	D	D	e	D	D
611691	Exam preparation & tutoring	15	11 364	2 282	472	160	11.4	.2
611692	Automobile driving schools	6	D	D	D	b	D	D
6117	Educational support services	25	11 635	3 222	716	107	15.9	1.0
61171	Educational support services	25	11 635	3 222	716	107	15.9	1.0
611710	Educational support services	25	11 635	3 222	716	107	15.9	1.0
ST. JOSEPH, MO MSA								
61	Educational services	11	3 202	660	102	52	88.2	4.4
611	Educational services	11	3 202	660	102	52	88.2	4.4
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
ST. LOUIS, MO—IL MSA								
61	Educational services	335	118 063	39 949	9 873	2 498	22.1	9.0
611	Educational services	335	118 063	39 949	9 873	2 498	22.1	9.0
6114	Business schools, & computer & management training	49	38 798	15 650	3 695	431	19.4	4.6
61142	Computer training	21	D	D	D	e	D	D
611420	Computer training	21	D	D	D	e	D	D
61143	Professional & management development training	26	D	D	D	b	D	D
611430	Professional & management development training	26	D	D	D	b	D	D
6115	Technical & trade schools	63	37 209	12 133	3 084	590	8.3	12.3
61151	Technical & trade schools	63	37 209	12 133	3 084	590	8.3	12.3
611511	Cosmetology & barber schools	21	D	D	D	b	D	D
611512	Flight training	10	16 585	4 427	1 252	215	2.0	—
611519	Other trade & technical schools	30	16 291	5 912	1 379	267	12.7	27.5
6116	Other schools & instruction	199	32 881	10 420	2 609	1 372	40.0	12.4
61161	Fine arts schools	76	9 765	2 450	618	462	53.0	5.2
611610	Fine arts schools	76	9 765	2 450	618	462	53.0	5.2
6116101	Dance schools (including children's & professionals)	70	9 129	2 160	546	435	49.7	5.6
61162	Sports & recreation instruction	57	9 111	2 650	653	485	36.9	21.6
611620	Sports & recreation instruction	57	9 111	2 650	653	485	36.9	21.6
61169	All other schools & instruction	61	D	D	D	e	D	D
611691	Exam preparation & tutoring	31	6 793	2 623	691	224	27.7	3.2
611692	Automobile driving schools	7	1 161	745	185	30	12.1	12.1
611699	All other miscellaneous schools & instruction	23	D	D	D	c	D	D
6117	Educational support services	24	9 175	1 746	485	105	25.1	2.9
61171	Educational support services	24	9 175	1 746	485	105	25.1	2.9
611710	Educational support services	24	9 175	1 746	485	105	25.1	2.9
SPRINGFIELD, MO MSA								
61	Educational services	30	8 680	3 118	748	245	40.2	11.7
611	Educational services	30	8 680	3 118	748	245	40.2	11.7
6115	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
61151	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	17	2 395	752	186	109	55.6	28.7
61162	Sports & recreation instruction	6	1 124	329	73	64	46.8	49.8
611620	Sports & recreation instruction	6	1 124	329	73	64	46.8	49.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE MISSOURI METROPOLITAN AREAS								
61	Educational services	101	14 442	3 772	865	370	55.8	9.8
611	Educational services	101	14 442	3 772	865	370	55.8	9.8
6115	Technical & trade schools	25	D	D	D	b	D	D
61151	Technical & trade schools	25	D	D	D	b	D	D
611511	Cosmetology & barber schools	17	2 347	591	145	45	57.4	1.1
6116	Other schools & instruction	56	D	D	D	c	D	D
61161	Fine arts schools	23	D	D	D	b	D	D
611610	Fine arts schools	23	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	19	D	D	D	b	D	D
61162	Sports & recreation instruction	18	D	D	D	b	D	D
611620	Sports & recreation instruction	18	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
COLUMBIA, MO MSA									
61	Educational services	1	D	D	D	D	a	D	D
JOPLIN, MO MSA									
61	Educational services	1	D	D	D	D	a	D	D
KANSAS CITY, MO-KS MSA									
61	Educational services	45	20 173	19 448	7 949	1 961	380	28.3	19.7
611	Educational services	45	20 173	19 448	7 949	1 961	380	28.3	19.7
6115	Technical & trade schools	16	10 617	9 888	4 495	1 145	236	27.4	12.0
61151	Technical & trade schools	16	10 617	9 888	4 495	1 145	236	27.4	12.0
611513	Apprenticeship training	14	D	D	D	D	c	D	D
611519	Other trade & technical schools	2	D	D	D	D	b	D	D
6116	Other schools & instruction	23	8 168	8 240	3 045	722	134	24.0	26.4
61161	Fine arts schools	5	2 304	2 181	622	147	32	32.1	19.9
611610	Fine arts schools	5	2 304	2 181	622	147	32	32.1	19.9
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
61169	All other schools & instruction	14	5 680	5 880	2 337	573	99	20.7	29.7
611699	All other miscellaneous schools & instruction	12	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 ¹	Estimated ²
ST. LOUIS, MO-IL MSA									
61	Educational services	64	31 789	28 666	10 651	2 388	626	20.4	31.2
611	Educational services	64	31 789	28 666	10 651	2 388	626	20.4	31.2
6114	Business schools, & computer & management training ..	4	D	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	D	b	D	D
611430	Professional & management development training ..	2	D	D	D	D	b	D	D
6115	Technical & trade schools	17	9 223	7 318	2 398	548	144	41.3	18.6
61151	Technical & trade schools	17	9 223	7 318	2 398	548	144	41.3	18.6
611513	Apprenticeship training	11	6 825	4 920	1 634	411	71	51.8	12.8
6116	Other schools & instruction	39	13 177	12 023	5 225	1 178	389	20.3	25.6
61161	Fine arts schools	8	4 773	4 207	1 564	298	124	25.6	21.9
611610	Fine arts schools	8	4 773	4 207	1 564	298	124	25.6	21.9
6116102	Art, drama, & music schools	8	4 773	4 207	1 564	298	124	25.6	21.9
61162	Sports & recreation instruction	9	2 670	2 601	839	181	72	20.4	19.8
611620	Sports & recreation instruction	9	2 670	2 601	839	181	72	20.4	19.8
61169	All other schools & instruction	20	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	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
SPRINGFIELD, MO MSA									
61	Educational services	10	4 743	4 434	995	225	59	2.9	5.4
611	Educational services	10	4 743	4 434	995	225	59	2.9	5.4
6114	Business schools, & computer & management training ..	2	D	D	D	D	a	D	D
61143	Professional & management development training	2	D	D	D	D	a	D	D
611430	Professional & management development training ..	2	D	D	D	D	a	D	D
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	5	D	D	D	D	b	D	D
AREA OUTSIDE MISSOURI METROPOLITAN AREAS									
61	Educational services	15	D	D	D	D	b	D	D
611	Educational services	15	D	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAIR COUNTY, MO								
61	Educational services	3	105	19	8	6	D	8.6
AUDRAIN COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
BOONE COUNTY, MO								
61	Educational services	25	3 309	923	195	110	51.9	25.0
611	Educational services	25	3 309	923	195	110	51.9	25.0
6116	Other schools & instruction	18	2 367	674	141	93	34.8	32.9
61169	All other schools & instruction	6	1 126	393	79	27	22.2	35.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BUCHANAN COUNTY, MO								
61	Educational services	11	3 202	660	102	52	88.2	4.4
611	Educational services	11	3 202	660	102	52	88.2	4.4
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
BUTLER COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
CALLAWAY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CAMDEN COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CAPE GIRARDEAU COUNTY, MO								
61	Educational services	14	1 983	667	134	57	10.4	14.7
611	Educational services	14	1 983	667	134	57	10.4	14.7
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
CARROLL COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
CASS COUNTY, MO								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
CHRISTIAN COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
CLAY COUNTY, MO								
61	Educational services	24	3 227	1 147	272	94	54.4	.8
611	Educational services	24	3 227	1 147	272	94	54.4	.8
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	1 715	603	164	71	37.0	1.5
61161	Fine arts schools	8	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
COLE COUNTY, MO								
61	Educational services	11	2 080	584	142	81	36.1	19.5
611	Educational services	11	2 080	584	142	81	36.1	19.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
CRAWFORD COUNTY, MO *								
61	Educational services	1	D	D	D	a	D	D
DADE COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
DALLAS COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
DOUGLAS COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUNKLIN COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
FRANKLIN COUNTY, MO								
61	Educational services	4	578	71	12	24	98.8	1.2
611	Educational services	4	578	71	12	24	98.8	1.2
GENTRY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
GREENE COUNTY, MO								
61	Educational services	29	D	D	D	c	D	D
611	Educational services	29	D	D	D	c	D	D
6115	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
61151	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	16	D	D	D	c	D	D
HENRY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
HOWELL COUNTY, MO								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
JACKSON COUNTY, MO								
61	Educational services	81	45 081	14 111	3 295	711	12.2	46.3
611	Educational services	81	45 081	14 111	3 295	711	12.2	46.3
6114	Business schools, & computer & management training	16	9 501	4 847	1 014	117	8.8	56.2
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	15	26 730	5 704	1 433	277	6.1	57.5
61151	Technical & trade schools	15	26 730	5 704	1 433	277	6.1	57.5
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	8	25 063	5 061	1 267	238	3.8	61.3
6116	Other schools & instruction	45	8 091	3 345	774	299	31.0	2.2
61161	Fine arts schools	21	3 360	1 351	328	132	31.9	3.2
611610	Fine arts schools	21	3 360	1 351	328	132	31.9	3.2
6116101	Dance schools (including children's & professionals)	18	D	D	D	c	D	D
61162	Sports & recreation instruction	11	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
JASPER COUNTY, MO								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
JEFFERSON COUNTY, MO								
61	Educational services	10	1 231	259	71	61	25.6	—
611	Educational services	10	1 231	259	71	61	25.6	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
JOHNSON COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
LACLEDE COUNTY, MO								
61	Educational services	4	257	53	10	10	73.2	—
611	Educational services	4	257	53	10	10	73.2	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAWRENCE COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LEWIS COUNTY, MO								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
LINCOLN COUNTY, MO								
61	Educational services	3	D	D	D	b	D	D
LIVINGSTON COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
MARION COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MILLER COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
NEWTON COUNTY, MO								
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
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NODAWAY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
PETTIS COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
PHELPS COUNTY, MO								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
PLATTE COUNTY, MO								
61	Educational services	8	1 844	670	193	37	39.0	4.0
611	Educational services	8	1 844	670	193	37	39.0	4.0
POLK COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
PULASKI COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	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
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
RANDOLPH COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RAY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
ST. CHARLES COUNTY, MO								
61	Educational services	38	7 897	2 116	536	216	26.4	4.8
611	Educational services	38	7 897	2 116	536	216	26.4	4.8
6115	Technical & trade schools	7	3 248	709	171	59	18.1	3.7
61151	Technical & trade schools	7	3 248	709	171	59	18.1	3.7
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	20	3 942	1 210	316	136	23.4	4.0
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
STE. GENEVIEVE COUNTY, MO								
61	Educational services	3	201	54	20	18	73.6	26.4
ST. FRANCOIS COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
ST. LOUIS COUNTY, MO								
61	Educational services	201	96 110	33 129	8 209	1 800	18.2	9.8
611	Educational services	201	96 110	33 129	8 209	1 800	18.2	9.8
6114	Business schools, & computer & management training	31	36 001	14 808	3 492	397	16.6	4.5
61142	Computer training	15	31 266	12 616	3 018	331	13.2	.3
611420	Computer training	15	31 266	12 616	3 018	331	13.2	.3
61143	Professional & management development training	16	4 735	2 192	474	66	39.0	31.9
611430	Professional & management development training	16	4 735	2 192	474	66	39.0	31.9
6115	Technical & trade schools	33	30 138	10 055	2 589	447	5.2	14.4
61151	Technical & trade schools	33	30 138	10 055	2 589	447	5.2	14.4
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611512	Flight training	8	D	D	D	c	D	D
611519	Other trade & technical schools	19	D	D	D	c	D	D
6116	Other schools & instruction	128	23 006	7 512	1 874	931	41.4	14.0
61161	Fine arts schools	44	5 706	1 728	432	236	56.7	2.3
611610	Fine arts schools	44	5 706	1 728	432	236	56.7	2.3
6116101	Dance schools (including children's & professionals)	39	D	D	D	c	D	D
61162	Sports & recreation instruction	38	7 006	2 189	550	383	30.7	26.6
611620	Sports & recreation instruction	38	7 006	2 189	550	383	30.7	26.6
61169	All other schools & instruction	42	9 492	3 261	820	247	42.3	11.4
611691	Exam preparation & tutoring	24	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	b	D	D
6117	Educational support services	9	6 965	754	254	25	6.1	3.7
61171	Educational support services	9	6 965	754	254	25	6.1	3.7
611710	Educational support services	9	6 965	754	254	25	6.1	3.7
SCOTT COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
SHELBY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
STODDARD COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
TANEY COUNTY, MO								
61	Educational services	6	1 312	281	68	14	100.0	—
611	Educational services	6	1 312	281	68	14	100.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VERNON COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	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
WARREN COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
WASHINGTON COUNTY, MO								
61	Educational services	2	D	D	D	a	D	D
ST. LOUIS, MO (IC)								
61	Educational services	31	5 989	1 990	469	107	35.3	2.7
611	Educational services	31	5 989	1 990	469	107	35.3	2.7
6115	Technical & trade schools	9	2 082	838	202	35	9.1	1.5
61151	Technical & trade schools	9	2 082	838	202	35	9.1	1.5
611511	Cosmetology & barber schools	5	397	209	61	9	3.8	8.1
6116	Other schools & instruction	10	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARNOLD, MO								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
AURORA, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
AVA, MO								
61	Educational services	1	D	D	D	a	D	D
BALLWIN, MO								
61	Educational services	12	2 075	579	133	43	43.4	—
611	Educational services	12	2 075	579	133	43	43.4	—
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	8	1 496	400	99	35	54.7	—
BELTON, MO								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BERKELEY, MO								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLUE SPRINGS, MO								
61	Educational services	7	1 834	672	177	76	23.7	—
611	Educational services	7	1 834	672	177	76	23.7	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
BOLIVAR, MO								
61	Educational services	2	D	D	D	a	D	D
BRANSON, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BRENTWOOD, MO								
61	Educational services	1	D	D	D	a	D	D
BRIDGETON, MO								
61	Educational services	7	3 148	1 202	285	63	5.3	78.8
611	Educational services	7	3 148	1 202	285	63	5.3	78.8
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
BUFFALO, MO								
61	Educational services	1	D	D	D	a	D	D
CANTON, MO								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
CAPE GIRARDEAU, MO *								
61	Educational services	10	1 575	552	113	46	5.8	—
611	Educational services	10	1 575	552	113	46	5.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CAPE GIRARDEAU, MO (CAPE GIRARDEAU COUNTY PART) *								
61	Educational services	10	1 575	552	113	46	5.8	—
611	Educational services	10	1 575	552	113	46	5.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CARROLLTON, MO								
61	Educational services	1	D	D	D	a	D	D
CHESTERFIELD, MO								
61	Educational services	17	8 137	3 988	684	172	79.1	—
611	Educational services	17	8 137	3 988	684	172	79.1	—
6114	Business schools, & computer & management training	3	5 018	2 929	445	36	100.0	—
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	5	1 492	417	94	29	32.4	—
61151	Technical & trade schools	5	1 492	417	94	29	32.4	—
6116	Other schools & instruction	9	1 627	642	145	107	57.3	—
CHILLICOTHE, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	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 ¹	Estimated ²
CLAYTON, MO								
61	Educational services	8	1 242	444	98	67	21.3	14.5
611	Educational services	8	1 242	444	98	67	21.3	14.5
6116	Other schools & instruction	5	894	298	60	56	18.9	15.5
CLINTON, MO								
61	Educational services	1	D	D	D	a	D	D
COLUMBIA, MO								
61	Educational services	23	D	D	D	b	D	D
611	Educational services	23	D	D	D	b	D	D
6116	Other schools & instruction	17	D	D	D	b	D	D
61169	All other schools & instruction	6	1 126	393	79	27	22.2	35.4
COTTLEVILLE, MO								
61	Educational services	1	D	D	D	a	D	D
CRESTWOOD, MO								
61	Educational services	4	1 086	407	127	28	22.8	—
611	Educational services	4	1 086	407	127	28	22.8	—
6116	Other schools & instruction	4	1 086	407	127	28	22.8	—
CREVE COEUR, MO								
61	Educational services	12	21 473	7 463	2 052	217	1.8	6.3
611	Educational services	12	21 473	7 463	2 052	217	1.8	6.3
6114	Business schools, & computer & management training	4	D	D	D	c	D	D
61142	Computer training	2	D	D	D	c	D	D
611420	Computer training	2	D	D	D	c	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
DELLWOOD, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
DES PERES, MO								
61	Educational services	4	640	278	71	11	72.5	—
611	Educational services	4	640	278	71	11	72.5	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
DEXTER, MO								
61	Educational services	2	D	D	D	a	D	D
ELDON, MO								
61	Educational services	1	D	D	D	a	D	D
ELLISVILLE, MO								
61	Educational services	7	1 847	477	130	77	40.3	21.6
611	Educational services	7	1 847	477	130	77	40.3	21.6
6116	Other schools & instruction	6	D	D	D	b	D	D
61161	Fine arts schools	3	918	219	51	21	D	—
611610	Fine arts schools	3	918	219	51	21	D	—
6116101	Dance schools (including children's & professionals)	3	918	219	51	21	D	—
EUREKA, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
EXCELSIOR SPRINGS, MO *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	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 ¹	Estimated ²
EXCELSIOR SPRINGS, MO (CLAY COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
FARMINGTON, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
FENTON, MO								
61	Educational services	2	D	D	D	a	D	D
FERGUSON, MO								
61	Educational services	2	D	D	D	a	D	D
FESTUS, MO								
61	Educational services	3	300	56	11	5	D	—
611	Educational services	3	300	56	11	5	D	—
FLORISSANT, MO								
61	Educational services	8	959	368	95	84	23.1	21.9
611	Educational services	8	959	368	95	84	23.1	21.9
6116	Other schools & instruction	7	D	D	D	b	D	D
FRONTENAC, MO								
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
FULTON, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
GLADSTONE, MO								
61	Educational services	8	1 438	538	115	44	16.2	1.7
611	Educational services	8	1 438	538	115	44	16.2	1.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
GLENDALE, MO								
61	Educational services	1	D	D	D	a	D	D
GRANDVIEW, MO								
61	Educational services	4	126	17	4	10	87.3	12.7
HANNIBAL, MO *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HANNIBAL, MO (MARION COUNTY PART) *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HARRISONVILLE, MO								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAZELWOOD, MO								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
INDEPENDENCE, MO *								
61	Educational services	18	4 270	1 437	305	100	21.0	1.8
611	Educational services	18	4 270	1 437	305	100	21.0	1.8
6115	Technical & trade schools	4	2 784	1 111	251	65	8.0	—
61151	Technical & trade schools	4	2 784	1 111	251	65	8.0	—
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
INDEPENDENCE, MO (JACKSON COUNTY PART) *								
61	Educational services	18	4 270	1 437	305	100	21.0	1.8
611	Educational services	18	4 270	1 437	305	100	21.0	1.8
6115	Technical & trade schools	4	2 784	1 111	251	65	8.0	—
61151	Technical & trade schools	4	2 784	1 111	251	65	8.0	—
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
JACKSON, MO								
61	Educational services	4	408	115	21	11	28.4	71.6
611	Educational services	4	408	115	21	11	28.4	71.6
JEFFERSON CITY, MO *								
61	Educational services	11	2 080	584	142	81	36.1	19.5
611	Educational services	11	2 080	584	142	81	36.1	19.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
JEFFERSON CITY, MO (COLE COUNTY PART) *								
61	Educational services	11	2 080	584	142	81	36.1	19.5
611	Educational services	11	2 080	584	142	81	36.1	19.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
JOPLIN, MO *								
61	Educational services	5	386	72	20	10	21.8	69.7
611	Educational services	5	386	72	20	10	21.8	69.7
JOPLIN, MO (JASPER COUNTY PART) *								
61	Educational services	5	386	72	20	10	21.8	69.7
611	Educational services	5	386	72	20	10	21.8	69.7
KANSAS CITY, MO *								
61	Educational services	50	38 281	11 993	2 849	498	10.8	54.3
611	Educational services	50	38 281	11 993	2 849	498	10.8	54.3
6114	Business schools, & computer & management training	14	8 876	4 760	1 020	110	10.7	59.8
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6115	Technical & trade schools	11	23 323	4 340	1 105	202	6.1	65.8
61151	Technical & trade schools	11	23 323	4 340	1 105	202	6.1	65.8
611519	Other trade & technical schools	8	22 989	4 212	1 077	193	4.7	66.8
6116	Other schools & instruction	21	5 246	2 627	645	168	22.2	2.4
61161	Fine arts schools	9	2 343	1 272	332	76	18.6	2.9
611610	Fine arts schools	9	2 343	1 272	332	76	18.6	2.9
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
KANSAS CITY, MO (CLAY COUNTY PART) *								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	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

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KANSAS CITY, MO (JACKSON COUNTY PART) *								
61	Educational services	40	36 983	11 507	2 715	466	8.4	56.2
611	Educational services	40	36 983	11 507	2 715	466	8.4	56.2
6114	Business schools, & computer & management training	11	D	D	D	c	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	c	D	D
61151	Technical & trade schools	9	D	D	D	c	D	D
611519	Other trade & technical schools	7	D	D	D	c	D	D
6116	Other schools & instruction	17	D	D	D	c	D	D
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	4	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
KANSAS CITY, MO (PLATTE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
KEARNEY, MO								
61	Educational services	1	D	D	D	a	D	D
KIRKSVILLE, MO								
61	Educational services	3	105	19	8	6	D	8.6
KIRKWOOD, MO								
61	Educational services	8	1 720	722	179	38	51.6	-
611	Educational services	8	1 720	722	179	38	51.6	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	1 173	494	109	24	72.0	-
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	a	D	D
LADUE, MO								
61	Educational services	3	354	77	12	4	56.8	43.2
611	Educational services	3	354	77	12	4	56.8	43.2
LEBANON, MO								
61	Educational services	4	257	53	10	10	73.2	-
611	Educational services	4	257	53	10	10	73.2	-
LEE'S SUMMIT, MO *								
61	Educational services	7	1 380	357	65	45	33.4	-
611	Educational services	7	1 380	357	65	45	33.4	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
LEE'S SUMMIT, MO (JACKSON COUNTY PART) *								
61	Educational services	7	1 380	357	65	45	33.4	-
611	Educational services	7	1 380	357	65	45	33.4	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
LIBERTY, MO								
61	Educational services	3	265	78	18	12	D	-
611	Educational services	3	265	78	18	12	D	-
MALDEN, MO								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MANCHESTER, MO								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
MARYLAND HEIGHTS, MO								
61	Educational services	8	8 034	3 369	806	113	27.8	.8
611	Educational services	8	8 034	3 369	806	113	27.8	.8
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
MARYVILLE, MO								
61	Educational services	1	D	D	D	a	D	D
MEXICO, MO								
61	Educational services	2	D	D	D	a	D	D
MOBERLY, MO								
61	Educational services	2	D	D	D	a	D	D
NEOSHO, MO								
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
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NEVADA, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	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
NIXA, MO								
61	Educational services	1	D	D	D	a	D	D
O'FALLON, MO								
61	Educational services	4	486	91	12	4	85.8	14.2
611	Educational services	4	486	91	12	4	85.8	14.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
OLIVETTE, MO								
61	Educational services	4	1 010	336	77	47	5.5	33.6
611	Educational services	4	1 010	336	77	47	5.5	33.6
6116	Other schools & instruction	3	D	D	D	b	D	D
OSAGE BEACH, MO *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
OSAGE BEACH, MO (CAMDEN COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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

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							From administrative records ¹	Estimated ²
OVERLAND, MO								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
PARKVILLE, MO								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PLATTE CITY, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
POPLAR BLUFF, MO								
61	Educational services	1	D	D	D	a	D	D
POTOSI, MO								
61	Educational services	1	D	D	D	a	D	D
RAYMORE, MO								
61	Educational services	5	424	103	32	15	45.5	7.1
611	Educational services	5	424	103	32	15	45.5	7.1
RAYTOWN, MO								
61	Educational services	5	488	121	29	14	100.0	—
611	Educational services	5	488	121	29	14	100.0	—
RICHMOND HEIGHTS, MO								
61	Educational services	1	D	D	D	a	D	D
RIVERSIDE, MO								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
RIVERVIEW, MO								
61	Educational services	1	D	D	D	a	D	D
ROLLA, MO								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
ST. ANN, MO								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ST. CHARLES, MO								
61	Educational services	11	945	281	67	27	34.1	3.7
611	Educational services	11	945	281	67	27	34.1	3.7
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
STE. GENEVIEVE, MO								
61	Educational services	2	D	D	D	a	D	D

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ST. JOSEPH, MO								
61	Educational services	11	3 202	660	102	52	88.2	4.4
611	Educational services	11	3 202	660	102	52	88.2	4.4
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
ST. LOUIS, MO (IC)								
61	Educational services	31	5 989	1 990	469	107	35.3	2.7
611	Educational services	31	5 989	1 990	469	107	35.3	2.7
6115	Technical & trade schools	9	2 082	838	202	35	9.1	1.5
61151	Technical & trade schools	9	2 082	838	202	35	9.1	1.5
611511	Cosmetology & barber schools	5	397	209	61	9	3.8	8.1
6116	Other schools & instruction	10	D	D	D	b	D	D
ST. PETERS, MO								
61	Educational services	14	3 186	1 204	332	128	14.9	7.7
611	Educational services	14	3 186	1 204	332	128	14.9	7.7
6116	Other schools & instruction	10	2 887	1 102	304	122	12.6	1.9
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
SEDALIA, MO								
61	Educational services	1	D	D	D	a	D	D
SHREWSBURY, MO								
61	Educational services	2	D	D	D	a	D	D
SIKESTON, MO *								
61	Educational services	2	D	D	D	a	D	D
SIKESTON, MO (SCOTT COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
SPRINGFIELD, MO *								
61	Educational services	28	8 468	3 092	741	241	38.7	12.0
611	Educational services	28	8 468	3 092	741	241	38.7	12.0
6115	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
61151	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	16	D	D	D	c	D	D
SPRINGFIELD, MO (GREENE COUNTY PART) *								
61	Educational services	28	8 468	3 092	741	241	38.7	12.0
611	Educational services	28	8 468	3 092	741	241	38.7	12.0
6115	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
61151	Technical & trade schools	6	4 150	1 776	432	113	38.5	—
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	16	D	D	D	c	D	D
SULLIVAN, MO *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SULLIVAN, MO (FRANKLIN COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SUNSET HILLS, MO								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
TOWN AND COUNTRY, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
TROY, MO								
61	Educational services	3	D	D	D	b	D	D
UNION, MO								
61	Educational services	1	D	D	D	a	D	D
UNIVERSITY CITY, MO								
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	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
VALLEY PARK, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WARRENSBURG, MO								
61	Educational services	2	D	D	D	a	D	D
WARRENTON, MO								
61	Educational services	1	D	D	D	a	D	D
WASHINGTON, MO								
61	Educational services	1	D	D	D	a	D	D
WEBSTER GROVES, MO								
61	Educational services	7	1 169	245	179	24	42.2	—
611	Educational services	7	1 169	245	179	24	42.2	—
WENTZVILLE, MO								
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
WEST PLAINS, MO								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WILDWOOD, MO *								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BOONE COUNTY, MO								
61	Educational services	2	D	D	D	b	D	D
BALANCE OF CARROLL COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CRAWFORD COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	BALANCE OF DADE COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF GENTRY COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF GREENE COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF HOWELL COUNTY, MO							
61	Educational services	2	D	D	D	a	D	D
	BALANCE OF JASPER COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF JEFFERSON COUNTY, MO							
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
	BALANCE OF JOHNSON COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	BALANCE OF LEWIS COUNTY, MO							
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
	BALANCE OF NEWTON COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF PETTIS COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF PHELPS COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF PLATTE COUNTY, MO							
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
	BALANCE OF POLK COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	BALANCE OF PULASKI COUNTY, MO							
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	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
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
	BALANCE OF RAY COUNTY, MO							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF ST. CHARLES COUNTY, MO							
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
BALANCE OF STE. GENEVIEVE COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ST. FRANCOIS COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ST. LOUIS COUNTY, MO								
61	Educational services	49	D	D	D	e	D	D
611	Educational services	49	D	D	D	e	D	D
6115	Technical & trade schools	10	9 247	3 174	992	145	3.7	.1
61151	Technical & trade schools	10	9 247	3 174	992	145	3.7	.1
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
611512	Flight training	4	D	D	D	b	D	D
6116	Other schools & instruction	31	4 666	1 643	369	246	35.3	2.6
61161	Fine arts schools	14	1 724	520	130	87	39.6	5.5
611610	Fine arts schools	14	1 724	520	130	87	39.6	5.5
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
61162	Sports & recreation instruction	6	1 732	637	148	122	29.0	—
611620	Sports & recreation instruction	6	1 732	637	148	122	29.0	—
61169	All other schools & instruction	10	D	D	D	b	D	D
BALANCE OF SHELBY COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF TANEY COUNTY, MO								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, MO								
61	Educational services	1	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

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

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

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.

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

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

MISSOURI

Cameron is in Clinton and DeKalb Counties.

Cape Girardeau is in Cape Girardeau and Scott Counties.

Centralia is in Audrain and Boone Counties.

Crawford County is the only county outside New England that is split by an MA boundary. Sullivan city, in Crawford and Franklin Counties, is completely within the St. Louis, MO-IL MSA; the remainder of Crawford County outside of Sullivan city is not in any MA. However, Crawford County is excluded from economic census data tabulations for the St. Louis, MO-IL MSA.

Excelsior Springs is in Clay and Ray Counties.

Hannibal is in Marion and Ralls Counties.

Independence is in Clay and Jackson Counties.

Jefferson City is in Callaway and Cole Counties.

Joplin is in Jasper and Newton Counties.

Kansas City is in Cass, Clay, Jackson, and Platte Counties.

Lee's Summit is in Cass and Jackson Counties.

Marceline is in Chariton and Linn Counties.

Monett is in Barry and Lawrence Counties.

Monroe City is in Marion, Monroe, and Ralls Counties.

Mountain Grove is in Texas and Wright Counties.

Oak Grove is in Jackson and Lafayette Counties.

Osage Beach is in Camden and Miller Counties.

Park Hills resulted from the merger of Flat River (reported in the 1992 Economic Census) and Elvins, Esther, and Rivermines (not populous enough for separate tabulation in the 1992 Economic Census) in January 1994.

Pacific is in Franklin and St. Louis Counties.

Portageville is in New Madrid and Pemiscot Counties.

Scott City is in Cape Girardeau and Scott Counties.

Sikeston is in New Madrid and Scott Counties.

Springfield is in Christian and Greene Counties.

Sugar Creek is in Clay and Jackson Counties.

Sullivan is in Crawford and Franklin Counties; see "Crawford County."

Vanadalia is in Audrain and Ralls Counties.

Wildwood was incorporated in September 1995.

Windsor is in Henry and Pettis Counties.

Appendix E. Metropolitan Areas

MISSOURI

Columbia, MO MSA

Boone County, MO

Joplin, MO MSA

Jasper County, MO

Newton County, MO

Kansas City, MO—KS MSA

Johnson County, KS

Leavenworth County, KS

Miami County, KS

Wyandotte County, KS

Cass County, MO

Clay County, MO

Clinton County, MO

Jackson County, MO

Lafayette County, MO

Platte County, MO

Ray County, MO

St. Joseph, MO MSA

Andrew County, MO

Buchanan County, MO

St. Louis, MO—IL MSA

Clinton County, IL

Jersey County, IL

Madison County, IL

Monroe County, IL

St. Clair County, IL

Franklin County, MO

Jefferson County, MO

Lincoln County, MO

St. Charles County, MO

St. Louis County, MO

Warren County, MO

St. Louis, MO (IC)

Springfield, MO MSA

Christian County, MO

Greene County, MO

Webster County, MO

