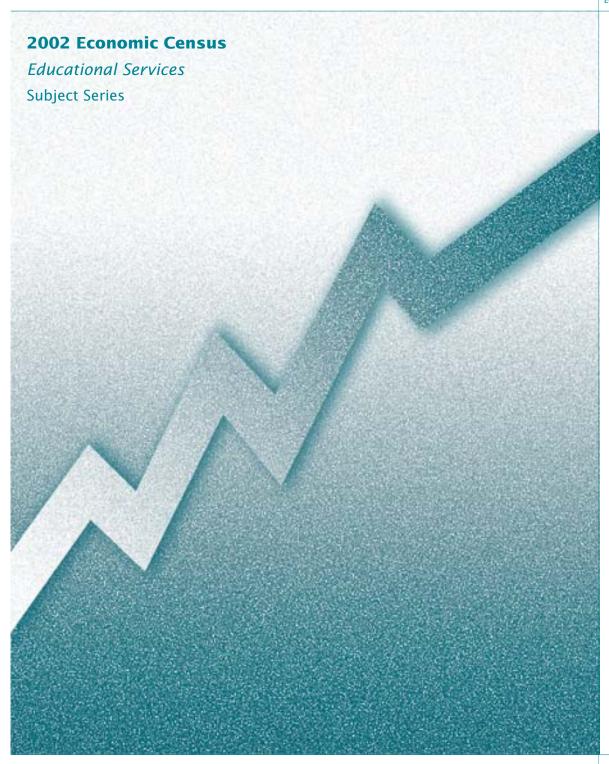
Product Lines: 2002

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2002 Economic Census

Educational Services
Subject Series





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-- Not applicable for this report.

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 to 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.

INDUSTRY CLASSIFICATIONS

Data from the 2002 Economic Census are published primarily according to the 2002 North American Industry Classification System (NAICS). NAICS was first adopted in the United States, Canada, and Mexico in 1997. The 2002 Economic Census covers 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 Food Services
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), largely covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 100 subsectors (three-digit codes), 317 industry groups (four-digit codes), and, as implemented in the United States, 1,179 industries (six-digit codes).

RELATIONSHIP TO HISTORICAL INDUSTRY CLASSIFICATIONS

Prior to the 1997 Economic Census, data were published according to the Standard Industrial Classification (SIC) system. 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 1997 Economic Census *Bridge Between NAICS and SIC* demonstrates the relationships between NAICS and SIC industries. Where changes are significant, it may not be possible to construct time series that include data for points both before and after 1997.

Most industry classifications remained unchanged between 1997 and 2002, but NAICS 2002 includes substantial revisions within the construction and wholesale trade sectors, and a number of revisions for the retail trade and information sectors. These changes are noted in industry definitions and will be demonstrated in the *Bridge Between NAICS 2002 and NAICS 1997*.

For 2002, data for enterprise support establishments (those functioning primarily to support the activities of their company's operating establishments, such as a warehouse or a research and development laboratory) are included in the industry that reflects their activities (such as warehousing). For 1997, such establishments were termed auxiliaries and were excluded from industry totals.

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. (For selected industries, only payroll, employment, and classification are collected for individual establishments, while other data are collected on a consolidated basis.)

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for states, metropolitan and micropolitan statistical areas, counties, and corporate municipalities (places) including cities, towns, townships, 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 administrative sources is used as a basis for coding.

AVAILABILITY OF ADDITIONAL DATA

All results of the 2002 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on digital versatile discs (DVD-ROMs) for sale by the Census Bureau. The American FactFinder system at the Internet site allows selective retrieval and downloading of the data. For more information, including a description of reports being issued, see the Internet site, write to the U.S. Census Bureau, Washington, DC 20233-6100, or call Customer Services at 301-763-4100.

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 service trades in 1933. Censuses of construction, manufacturing, and the other business 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 and 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 report forms.

The range of industries covered in the economic census expanded between 1967 and 2002. 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. New for 2002 is coverage of four industries classified in the agriculture, forestry, and fishing sector under the SIC system: landscape architectural services, landscaping services, veterinary services, and pet care services.

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. Reports for 1997 were published primarily on the Internet and copies of 1992 reports are also available there. CD-ROMs issued from the 1987, 1992, and 1997 Economic Censuses contain databases that include all or 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 the 2002 Economic Census and related surveys is published in the *Guide to the 2002 Economic Census* at www.census.gov/econ/census02/guide. More information on the methodology, procedures, and history of the census will be published in the *History of the 2002 Economic Census* at www.census.gov/econ/www/history.html.

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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 that are exempt from federal income tax under provisions of the Internal Revenue

Many of the "kinds of business" 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" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

Exclusions. The economic census does not include the following industries: NAICS 6111, Elementary and Secondary Schools, NAICS 6112, Junior Colleges, and NAICS 6113, Colleges, Universities, and Professional Schools. Further, government-owned establishments in covered industries, such as a government-operated trade school, are also not included.

The tabulations for this sector do not include central administrative offices, warehouses, or other establishments that serve educational service establishments within the same organization. Data for such establishments are classified according to the nature of the service they provide. For example, separate headquarters establishments are reported in NAICS sector 55, Management of Companies and Enterprises.

The reports described below exclude establishments of firms with no paid employees. These "nonemployers," typically self-employed individuals or partnerships operating businesses that they have not chosen to incorporate, are reported separately in *Nonemployer Statistics*. The contribution of nonemployers, relatively large for this sector, may be examined at www.census.gov/nonemployerimpact.

Definitions. Industry categories are defined in Appendix B, NAICS Codes, Titles, and Descriptions. Other terms are defined in Appendix A, Explanation of Terms.

REPORTS

The following reports provide statistics on this sector.

Industry Series. There is one report for all covered industries in this sector. The report presents, by kind of business for the United States, general statistics for establishments of firms with payroll on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment; comparative statistics for 2002 and 1997; product lines; and concentration of business activity in the largest firms. The data in industry reports are preliminary and subject to change in the following reports.

Geographic Area Series. There is a separate report for each state, the District of Columbia, and the United States. Each state report presents, for establishments of firms with payroll, general statistics on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment by kind of business for the state, metropolitan and micropolitan statistical areas, counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. The United States report presents data for the United States as a whole for detailed kind-of-business classifications.

Subject Series:

- **Product Lines.** This report presents product lines data for establishments of firms with payroll by kind of business. Data are presented for the United States and states. Establishments may report negative revenue for selected product lines. Because of this, percentages for product lines may be in excess of 100 or less than 0.
- Establishment and Firm Size (Including Legal Form of Organization). 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 of firms with payroll; and by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms with payroll.
- **Miscellaneous Subjects.** This report presents data for a variety of industry-specific topics for establishments of firms with payroll. Presentation of data varies by kind of business.

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

Other reports. Data for this sector are also included in reports with multisector coverage, including *Nonemployer Statistics, Comparative Statistics, Bridge Between 2002 NAICS and 1997 NAICS, Business Expenses*, and the Survey of Business Owners reports.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Maps are available at www.census.gov/econ2002maps. Notes specific to areas in the state are included in Appendix D, Geographic Notes. Data may be presented for –

- 1. The United States as a whole.
- 2. States and the District of Columbia.
- 3. Metropolitan and micropolitan statistical areas. A core based statistical area (CBSA) contains a core area with a substantial population nucleus, together with adjacent communities having a high degree of social and economic integration with that core. CBSAs are differentiated into metropolitan and micropolitan statistical areas based on size criteria. Both metropolitan and micropolitan statistical areas are defined in terms of entire counties, and are listed in Appendix E, Metropolitan and Micropolitan Statistical Areas.
 - a. Metropolitan Statistical Areas (metro areas). Metro areas have at least one urbanized area of 50,000 or more population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.
 - b. Micropolitan Statistical Areas (micro areas). Micro areas have at least one urban cluster of at least 10,000, but less than 50,000 population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.
 - c. Metropolitan Divisions (metro divisions). If specified criteria are met, a metro area containing a single core with a population of 2.5 million or more may be subdivided to form smaller groupings of counties referred to as Metropolitan Divisions.

- d. Combined Statistical Areas (combined areas). If specified criteria are met, adjacent metro and micro areas, in various combinations, may become the components of a new set of areas called Combined Statistical Areas. The areas that combine retain their own designations as metro or micro areas within the larger combined area.
- 4. Counties and county equivalents defined as of January 1, 2002. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs, census areas, and city and boroughs. 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.

5. Economic places.

- a. Municipalities of 2,500 inhabitants or more defined as of January 1, 2002. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 2000 Census of Population. For the economic census, boroughs, census areas, and city and boroughs in Alaska and boroughs in New York are not included in this category.
- b. Consolidated cities defined as of January 1, 2002. Consolidated cities are consolidated governments that consist of separately incorporated municipalities.
- c. 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 2000 Census of Population).
- d. Balance of county. Areas outside the entities listed above, including incorporated municipalities with populations of fewer than 2,500, towns and townships not qualifying as noted above, and the remainders of counties outside places are categorized as "Balance of county."

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 2002 data are expressed in 2002 dollars, and 1997 data, in 1997 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.

COMPARABILITY OF THE 1997 AND 2002 ECONOMIC CENSUSES

Both the 2002 Economic Census and the 1997 Economic Census present data based on the North American Industry Classification System (NAICS). While there were revisions to some industries for 2002, none of those affect this sector.

Data for this sector for 2002 include totals for taxable and tax-exempt businesses together, not present in 1997 reports. For 1997, only data for taxable establishments were shown at county and place levels in the Geographic Area Series. For 2002, data for taxable and tax-exempt establishments, as well as the combined totals, are shown at these geographic levels.

These tables for 2002 include educational establishments that primarily serve other establishments of the same enterprise. These "enterprise support" establishments were not included in data for the educational services sector in 1997, but were instead included in the "Other auxiliary establishments" kind-of-business category in the "Auxiliaries, Excluding Corporate, Subsidiary, and Regional Managing Offices" reports.

For 2002, the revenue data for tax-exempt establishments include gains or losses from the sale of real estate, investments, or other assets. In 1997, these gains or losses were excluded from revenue. Also, the 2002 expenses data for tax-exempt establishments exclude program service grants, contributions and gifts paid, specific assistance to individuals, and benefits paid to or for members. In 1997, these types of expenses were included.

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 Product Lines reports for this sector are subject to sampling errors, as well as nonsampling errors.

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, as by the percentages shown in the tables. 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. More information on the reliability of the data is included in Appendix C, Methodology.

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. Techniques employed to limit disclosure are discussed at www.census.gov/epcd/ec02/disclosure.htm.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county, and Statistics of U.S. Businesses program provides annual statistics classified by the employment size of the enterprise, further classified by industry for the United States, and by broader categories for states and metropolitan areas. Both of these programs include data for private schools in NAICS 6111, 6112, and 6113, excluded from economic census reports.

CONTACTS FOR DATA USERS

Questions about these data may be directed to the U.S. Census Bureau, Service Sector Statistics Division, Service Census Branch, 1-800-541-8345 or scb@census.gov.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with these data:

- D Withheld to avoid disclosing data of individual companies; data are included in higher level totals
- Ν Not available or not comparable
- S Withheld because estimates did not meet publication standards
- Χ Not applicable
- Ζ Less than half the unit shown
- 0 to 19 employees a
- b 20 to 99 employees
- 100 to 249 employees C
- 250 to 499 employees e
- f 500 to 999 employees
- 1,000 to 2,499 employees g
- 2.500 to 4,999 employees h
- i 5,000 to 9,999 employees
- 10,000 to 24,999 employees j 25,000 to 49,999 employees k
- 50,000 to 99,999 employees m 100,000 employees or more
- Revised

U.S. Census Bureau, 2002 Economic Census

Represents zero (page image/print only) Consolidated city Independent city Census designated place

(CC) (IC) CDP

[Includes only establishments of firms with payrolar for meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

				ts with the product line	Product I	ine receipts/reve	enue	
NAICS	Product	Tax status, kind of business, and product line				As percent of revenu		
code	line code	rax satus, kind of business, and product tine	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ALL ESTABLISHMENTS						
61		Educational services	49 319	х	30 690 707	x	100.0	74.3
	30200 30830 30832 30833 30837 39000 39001 39200 39500 39501	Tuition, fees, and other payments from providing academic or technical instruction Hairdressing and other body and appearance care services Hair services Nail services All other Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	44 066 1 365 1 229 476 285 9 737 9 737 1 928 5 665	25 604 557 650 959 538 377 213 699 228 232 6 212 973 6 212 973 1 208 172 6 441 922	22 601 218 162 921 121 439 13 014 28 468 769 666 60 336 2 905 480	88.3 25.0 22.6 6.1 12.5 12.4 12.4 5.0 45.1	73.6 .5 .4 Z .1 2.5 2.5 .2 9.5	X 72.5 X X X 70.4 X X X 64.4
	39700 39710 39720 39730 39900 39901	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue All other revenue	5 665 3 747 6 821 3 828 813 2 936 2 936	6 441 922 3 149 459 4 646 189 4 210 081 1 704 789 3 178 249 3 178 249	2 905 480 1 605 127 1 818 089 125 772 -21 250 663 348 663 348	45.1 51.0 39.1 3.0 -1.2 20.9 20.9	9.5 5.2 5.9 .4 1 2.2 2.2	X X X X 70.7 X
611	30200	Educational services	49 319	X	30 690 707	X	100.0	74.3
	30830 30832 30833 30833 30837 39000 39001 39200 39500 39501	instruction Hairdressing and other body and appearance care services Hair services Nail services All other Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts	44 066 1 365 1 229 476 285 9 737 9 737 1 928 5 665	25 604 557 650 959 538 377 213 699 228 232 6 212 973 6 212 973 1 208 172 6 441 922	22 601 218 162 921 121 439 13 014 28 468 769 666 769 666 60 336 2 905 480	88.3 25.0 22.6 6.1 12.5 12.4 12.4 5.0 45.1	73.6 .5 .4 Z .1 2.5 2.5 .2 9.5	X 72.5 X X X 70.4 X X X 64.4
	39700 39710 39720 39730 39900 39901	All other amounts received from providing services to clients, students, and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue All other revenue	5 665 3 747 6 821 3 828 813 2 936 2 936	6 441 922 3 149 459 4 646 189 4 210 081 1 704 789 3 178 249 3 178 249	2 905 480 1 605 127 1 818 089 125 772 -21 250 663 348 663 348	45.1 51.0 39.1 3.0 -1.2 20.9 20.9	9.5 5.2 5.9 .4 1 2.2 2.2	X X X X 70.7 X
6114		Business schools and computer and management training	7 926	х	7 717 082	x	100.0	83.0
	30200 39000 39001 39200 39500 39501	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	7 595 1 123 1 123 56 768	7 466 614 1 329 513 1 329 513 133 237 765 048	6 990 099 182 873 182 873 2 256 147 256	93.6 13.8 13.8 1.7 19.2	90.6 2.4 2.4 Z 1.9	X 81.5 X X 75.0
	39700 39710 39720 39730 39900 39901	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue All other revenue	768 361 602 375 113 314 314	765 048 282 746 505 476 469 211 242 396 351 891 351 891	147 256 158 438 201 745 21 113 -19 879 33 181 33 181	19.2 56.0 39.9 4.5 -8.2 9.4 9.4	1.9 2.1 2.6 .3 3 .4	X X X X X 79.4 X
61141		Business and secretarial schools	459	х	498 389	x	100.0	88.0
	30200 39000 39001 39200 39500 39501	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	446 71 71 16 20	493 306 94 322 94 322 28 174 36 220	470 944 10 625 10 625 343 1 354	95.5 11.3 11.3 1.2 3.7	94.5 2.1 2.1 .1 .3	X 88.0 X X 88.0
	39700 39710 39720 39900 39901	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue All other revenue	20 17 24 15 10	36 220 9 334 14 292 9 129 11 632 11 632	1 354 7 164 4 313 1 765 2 018 2 018	3.7 76.8 30.2 19.3 17.3 17.3	.3 1.4 .9 .4 .4	X X X X 76.9 X
611410		Business and secretarial schools	459	х	498 389	x	100.0	88.0
	30200 39000 39001 39200 39500	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts.	446 71 71 16 20	493 306 94 322 94 322 28 174 36 220	470 944 10 625 10 625 343 1 354	95.5 11.3 11.3 1.2 3.7	94.5 2.1 2.1 .1 .3	X 88.0 X X 88.0
	39501 39700 39710 39720 39900 39901	All other amounts received from providing services to clients, students, and others	20 17 24 15 10	36 220 9 334 14 292 9 129 11 632 11 632	1 354 7 164 4 313 1 765 2 018 2 018	3.7 76.8 30.2 19.3 17.3	.3 1.4 .9 .4 .4	X X X X 76.9 X
61142		Computer training		x	3 248 547	x	100.0	87.2

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

the 1997 E	Economic Cer	nsusj		s with the product	Product I	ine receipts/reve	enue	
NAIGO	Doodest			iiie		As percent of revenu		
NAICS code	Product line code	Tax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ALL ESTABLISHMENTS—Con.						
61		Educational services — Con.						
611		Educational services—Con.						
6114 61142		Business schools and computer and management training—Con.						
01142	30200	Computer training—Con. Tuition, fees, and other payments from providing academic or technical						
	39000 39001 39200 39500 39501	instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	2 866 385 385 25 426	3 206 484 396 941 396 941 40 563 411 852	3 085 939 37 672 37 672 205 61 765	96.2 9.5 9.5 .5 15.0	95.0 1.2 1.2 Z 1.9	X 82.5 X X 87.0
	39700 39710 39720 39730 39900	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue	426 126 164 35 15 68	411 852 52 610 80 129 20 080 10 623 43 771	61 765 32 381 25 668 151 -94 4 860	15.0 61.5 32.0 .8 9 11.1	1.9 1.0 .8 Z Z	X X X X X 86.2 X
	39901	All other revenue	68	43 771	4 860	11.1	.2	X
611420		Computer training.	2 988	×	3 248 547	X	100.0	87.2
	30200 39000 39001 39200 39500	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts.	2 866 385 385 25 426	3 206 484 396 941 396 941 40 563 411 852	3 085 939 37 672 37 672 205 61 765	96.2 9.5 9.5 .5 15.0	95.0 1.2 1.2 Z 1.9	X 82.5 X X 87.0
	39501 39700 39710 39720 39730 39900	All other amounts received from providing services to clients, students, and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue	426 126 164 35 15 68	411 852 52 610 80 129 20 080 10 623 43 771	61 765 32 381 25 668 151 -94 4 860	15.0 61.5 32.0 .8 9 11.1	1.9 1.0 .8 Z Z	X X X X X 86.2
	39901	All other revenue	68	43 771	4 860	11.1	.2	Х
61143		Professional and management development training	4 479	×	3 970 146	X	100.0	78.9
	30200 39000 39001 39200 39500 39501	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	4 283 667 667 15 322	3 766 824 838 250 838 250 64 500 316 976	3 433 216 134 576 134 576 1 708 84 137	91.1 16.1 16.1 2.6 26.5	86.5 3.4 3.4 Z 2.1	X 78.7 X X 59.8
	39700 39710 39720 39730 39900 39901	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue All other revenue	322 218 414 325 93 236 236	316 976 220 802 411 055 440 002 227 701 296 488 296 488	84 137 118 893 171 764 19 197 –19 648 26 303 26 303	26.5 53.8 41.8 4.4 -8.6 8.9 8.9	2.1 3.0 4.3 .5 5 .7	X X X X X 75.6 X
611430	39901	Professional and management development training	4 479	290 480 X	3 970 146	0.9 X	100.0	78.9
	30200 39000 39001 39200 39500	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts.	4 283 667 667 15 322	3 766 824 838 250 838 250 64 500 316 976	3 433 216 134 576 134 576 1 708 84 137	91.1 16.1 16.1 2.6 26.5	86.5 3.4 3.4 Z 2.1	X 78.7 X X 59.8
	39501 39700 39710 39720 39730 39900	All other amounts received from providing services to clients, students, and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue	322 218 414 325 93 236	316 976 220 802 411 055 440 002 227 701 296 488	84 137 118 893 171 764 19 197 –19 648 26 303	26.5 53.8 41.8 4.4 -8.6 8.9	2.1 3.0 4.3 .5 5	X X X X 75.6 X
	39901	All other revenue	236	296 488	26 303	8.9	.7	
6115	20200	Technical and trade schools	7 248	X	7 451 159	X	100.0	83.7
	30200 30830 30832 30833 30837 39000 39001 39200 39500	Tuition, fees, and other payments from providing academic or technical instruction Hairdressing and other body and appearance care services Hair services Nail services All other Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts	6 457 1 365 1 229 476 285 1 787 1 787 214 763	6 840 998 650 959 538 377 213 699 228 232 1 881 747 1 881 747 486 040 1 441 691	6 048 463 162 921 121 439 13 014 28 468 214 378 214 378 5 492 188 030	88.4 25.0 22.6 6.1 12.5 11.4 11.4 1.1 13.0	81.2 2.2 1.6 .2 .4 2.9 2.9 .1 2.5	X 81.8 X X X 81.4 X X X 81.5
	39501 39700 39710 39720 39730 39900 39901	All other amounts received from providing services to clients, students, and others	763 521 945 880 138 470 470	1 441 691 492 041 760 615 785 778 163 401 482 551 482 551	188 030 273 008 459 721 36 955 -11 047 73 238 73 238	13.0 55.5 60.4 4.7 -6.8 15.2	2.5 3.7 6.2 .5 1 1.0	X X X X X 83.7 X

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the 1997 E	Economic Cer	nsus]		s with the product	Product I	ine receipts/reve	enue	
				line	Troddott	As percent of	total receipts/	
NAICS code	Product line code	Tax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	e of — All estab- lishments ¹	Response coverage ² (percent)
		ALL ESTABLISHMENTS—Con.						
61		Educational services — Con.						
611		Educational services—Con.						
6115		Technical and trade schools—Con.						
61151		Technical and trade schools	7 248	X	7 451 159	X	100.0	83.7
	30200	Tuition, fees, and other payments from providing academic or technical instruction	6 457	6 840 998	6 048 463	88.4	81.2	Х
	30830 30832	Hairdressing and other body and appearance care services	1 365 1 229	650 959 538 377	162 921 121 439	25.0 22.6	2.2	81.8
	30833	Nail services	476	213 699	13 014	6.1	.2	X X X 81.4
	30837 39000	All other	285 1 787	228 232 1 881 747	28 468 214 378	12.5 11.4	.4 2.9	81.4
	39001 39200	Sales of other merchandise, not specified by type	1 787 214	1 881 747 486 040	214 378 5 492	11.4 1.1	2.9	X
	39500 39501	All other receipts. All other amounts received from providing services to clients, students,	763	1 441 691	188 030	13.0	2.5	81.5
		and others	763	1 441 691	188 030	13.0	2.5	X X X X 83.7
	39700 39710	Contributions, gifts, and grants: Government	521 945	492 041 760 615	273 008 459 721	55.5 60.4	3.7 6.2	X
	39720 39730	Investment income, including interest and dividends	880 138	785 778 163 401	36 955 -11 047	4.7 -6.8	.5 –.1	X
	39900 39901	All other revenue	470 470	482 551 482 551	73 238 73 238	15.2 15.2	1.0	83.7 X
611511	39901	Beauty and cosmetology schools	1 552	462 331 X	746 473	X	100.0	81.6
011311	30200	Tuition, fees, and other payments from providing academic or technical	1 332	^	740 473	, A	100.0	01.0
	30830	instruction	1 436	705 962 650 959	535 768 162 921	75.9 25.0	71.8 21.8	X 79.7
	30832	Hairdressing and other body and appearance care services	1 365 1 229	538 377	121 439	22.6	16.3	79.7 X
	30833 30837	Nail services	476 285	213 699 228 232	13 014 28 468	6.1 12.5	1.7 3.8	X
	39000 39001	Merchandise sales	630 630	378 507 378 507	27 902 27 902	7.4 7.4	3.7 3.7	79.6
	39200	Sales of food and beverages	105	53 083	995	1.9	.1	X
	39500 39501	All other receipts	162	166 695	9 134	5.5	1.2	80.8
	39700	and others	162 7	166 695 9 838	9 134 9 387	5.5 95.4	1.2 1.3	X X X
	39720	Investment income, including interest and dividends	13	9 143	215	2.4	Z	
611512		Flight training.	991	X	1 662 607	X	100.0	90.2
	30200	Tuition, fees, and other payments from providing academic or technical instruction	989	1 662 607	1 533 957	92.3	92.3	Х
	39000 39001	Merchandise sales	261 261	294 188 294 188	64 118 64 118	21.8 21.8	3.9 3.9	90.2 X
	39200 39500	Sales of food and beverages All other receipts.	16 122	18 361 179 200	88 61 112	.5 34.1	Z 3.7	90.2
	39501	All other amounts received from providing services to clients, students.						
611513		and others	122	179 200	61 112	34.1	3.7	72.6
011313	30200	Apprenticeship training Tuition, fees, and other payments from providing academic or technical	1 370	×	882 053	X	100.0	72.0
		instruction	888	516 943	330 791	64.0	37.5	X
	39000 39001	Merchandise sales	229 229	154 445 154 445	16 213 16 213	10.5 10.5	1.8 1.8	72.0 X
	39500 39501	All other receipts	129	78 534	7 401	9.4	.8	72.6
	39700	and others	129 303	78 534 208 717	7 401 88 737	9.4 42.5	.8 10.1	X
	39710 39720	Contributions, gifts, and grants: Private Investment income, including interest and dividends	623 596	479 091 475 961	379 592 18 978	79.2 4.0	43.0 2.2	X X X X 72.6
	39730	Gains (losses) from assets sold	70	53 279	-2 066	-3.9	2	X
	39900 39901	All other revenue	295 295	219 973 219 973	42 092 42 092	19.1 19.1	4.8 4.8	72.6 X
611519		Other technical and trade schools	3 335	x	4 160 026	Х	100.0	83.8
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction	3 144 667	3 955 486 1 054 607	3 647 947 106 145	92.2 10.1	87.7 2.6	X 80.6
	39001 39200	Sales of other merchandise, not specified by type	667 89	1 054 607 399 961	106 145 4 094	10.1 1.0	2.6	X
	39500	All other receipts	350	1 017 262	110 383	10.9	2.7	80.8
	39501	All other amounts received from providing services to clients, students, and others	350	1 017 262	110 383	10.9	2.7	X
	39700 39710	Contributions, gifts, and grants: Government	210 315	270 021 277 236	174 869 76 685	64.8 27.7	4.2 1.8	X
	39720 39730	Investment income, including interest and dividends	270 68	297 209 110 122	17 756 –8 981	6.0 -8.2	.4	X X X X 83.8
	39900 39901	All other revenue	172	258 634	31 128 31 128	12.0	2 .7	83.8 X
6115101	35501	All other revenue	172	258 634	31 128	12.0	.7	^
6115191		Technical and trade schools (except computer repair and truck driving schools)	2 886	x	3 686 254	х	100.0	84.1
	30200	Tuition, fees, and other payments from providing academic or technical	0.700	2 400 500	0 107 071	04.0		
	39000	instruction Merchandise sales	2 702 634	3 482 520 1 022 350	3 197 374 98 567	91.8 9.6	86.7 2.7	80.7
	39001 39200	Sales of other merchandise, not specified by type	634 89	1 022 350 399 961	98 567 4 094	9.6 1.0	2.7	X

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			Establishmen	ts with the product line	Product	line receipts/reve	enue	
NAICS	Product	Tax status, kind of business, and product line				As percent of revenu	total receipts/ e of—	
code	line code	rax status, kind or business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ALL ESTABLISHMENTS—Con.						
61		Educational services—Con.						
611		Educational services—Con.						
6115		Technical and trade schools—Con.						
61151		Technical and trade schools—Con.						
611519		Other technical and trade schools—Con.						
6115191		Technical and trade schools (except computer repair and truck driving schools)—Con.						
	39500 39501	All other receipts	317	970 670	105 054	10.8	2.9	80.9
	39700	and others	317 200	970 670 259 493	105 054 169 329	10.8 65.3	2.9 4.6	X
	39710 39720	Contributions, gifts, and grants: Private	307 263	271 152 292 361	72 075 17 614	26.6	2.0	X X X X
	39730	Investment income, including interest and dividends	68	110 122	-8 981	6.0 -8.2	.5 2	
	39900 39901	All other revenue	172 172	258 634 258 634	31 128 31 128	12.0 12.0	.8 .8	84.1 X
6115192		Computer repair training	62	x	106 798	x	100.0	100.0
	30200	Tuition, fees, and other payments from providing academic or technical	F.C.	105 992	97 759	00.0	01.5	V
	39700	instruction Contributions, gifts, and grants: Government	56 6	806	65	92.2 8.1	91.5 . <u>1</u>	X X X
	39710 39720	Contributions, gifts, and grants: Private	6 6	806 806	731 10	90.7 1.2	.7 Z	X
6115193		Truck driving schools	387	x	366 974	x	100.0	75.9
	30200	Tuition, fees, and other payments from providing academic or technical	000	000 074	050 044	00.4	00.4	V
	39000	instruction	386 29	366 974 15 290	352 814 1 209	96.1 7.9	96.1	75.9
	39001 39500	Sales of other merchandise, not specified by type	29 28	15 290 33 639	1 209 3 465	7.9 10.3	.3 .9	X 75.5
	39501	All other amounts received from providing services to clients, students, and others	28	33 639	3 465	10.3	.9	Х
6116		Other schools and instruction	29 301	x	9 783 370	x	100.0	70.3
	30200	Tuition, fees, and other payments from providing academic or technical	07.040	0.000.400	7 004 400		24.0	
	39000	instruction	27 213 6 147	8 982 139 2 260 334	7 924 403 246 817	88.2 10.9	81.0 2.5	62.2
	39001 39200	Sales of other merchandise, not specified by type	6 147 1 588	2 260 334 544 505	246 817 51 653	10.9 9.5	2.5	X
	39500 39501	All other receipts	2 585	1 324 347	239 791	18.1	2.5	66.4
	39700	and others	2 585 2 313	1 324 347 1 166 495	239 791 393 915	18.1 33.8	2.5 4.0	X X X X
	39710 39720	Contributions, gifts, and grants: Private	4 301 1 979	1 891 564 1 360 480	712 115 39 061	37.6 2.9	7.3 .4	X
	39730 39900	Gains (losses) from assets sold	475 1 681	430 564 966 678	19 998 155 617	4.6 16.1	.2 1.6	65.8
	39901	All other revenue	1 681	966 678	155 617	16.1	1.6	X
61161		Fine arts schools	9 141	×	2 237 560	X	100.0	69.7
	30200	Tuition, fees, and other payments from providing academic or technical instruction	8 922	2 154 219	1 796 720	83.4	80.3	X
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	2 240 2 240	683 411 683 411	71 185 71 185	10.4 10.4	3.2 3.2	65.0 X X
	39200 39500	Sales of food and beverages All other receipts.	353 963	137 129 350 926	7 712 42 533	5.6 12.1	.3 1.9	66.7
	39501	All other amounts received from providing services to clients, students, and others	963	350 926	42 533	12.1	1.9	X
	39700 39710	Contributions, gifts, and grants: Government	746 1 336	388 612 609 691	43 393 217 176	11.2 35.6	1.9 9.7	X X X X
	39720 39730	Investment income, including interest and dividends	577 114	419 221 125 730	19 372 -3 890	4.6 -3.1	.9 2	
	39900 39901	All other revenue	629 629	326 770 326 770	43 359 43 359	13.3 13.3	1.9 1.9	65.9 X
611610		Fine arts schools	9 141	x	2 237 560	x	100.0	69.7
	30200	Tuition, fees, and other payments from providing academic or technical instruction	8 922	2 154 219	1 796 720	83.4	80.3	х
	39000 39001	Merchandise sales	2 240 2 240	683 411 683 411	71 185 71 185	10.4 10.4	3.2 3.2	65.0
	39200	Sales of other merchandise, not specified by type	353	137 129	7 712	5.6	.3	X X
	39500 39501	All other receipts. All other amounts received from providing services to clients, students,	963	350 926	42 533	12.1	1.9	66.7
	39700	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: British	963 746	350 926 388 612	42 533 43 393	12.1 11.2	1.9 1.9	X
	39710 39720	Contributions, gifts, and grants: Private	1 336 577	609 691 419 221	217 176 19 372	35.6 4.6	9.7	X X X X
	39730 39900	Gains (losses) from assets sold	114 629	125 730 326 770	-3 890 43 359	-3.1 13.3	2 1.9	65.9

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				s with the product line	Product I	line receipts/reve	enue	
NAICS	Product	Tax status, kind of business, and product line				As percent of revenu		
code	line code	rax status, kind of business, and product me	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ALL ESTABLISHMENTS—Con.						
61		Educational services — Con.						
611		Educational services—Con.						
6116		Other schools and instruction - Con.						
61161		Fine arts schools—Con.						
611610		Fine arts schools—Con.						
6116101		Dance schools (including children's and professionals')	6 504	x	1 318 672	X	100.0	67.3
	30200 39000 39001 39200 39500 39501	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	6 424 1 576 1 576 260 652	1 308 705 376 263 376 263 68 737 175 590	1 183 443 42 166 42 166 5 254 23 548	90.4 11.2 11.2 7.6 13.4	89.7 3.2 3.2 .4 1.8	X 63.2 X X 66.0
	39700 39710 39720 39730 39900	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue	652 267 464 163 52 253	175 590 77 486 123 462 69 524 18 070 73 587	23 548 9 874 41 204 3 904 -399 9 678	13.4 12.7 33.4 5.6 -2.2 13.2	1.8 .7 3.1 .3 Z	X X X X X 66.1
0440400	39901	All other revenue	253	73 587	9 678	13.2	.7	X
6116102	30200	Art, drama, and music schools	2 637	×	918 888	X	100.0	73.1
	39000 39001 39200 39500	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts.	2 498 664 664 93 311	845 514 307 148 307 148 68 392 175 336	613 277 29 019 29 019 2 458 18 985	72.5 9.4 9.4 3.6 10.8	66.7 3.2 3.2 .3 2.1	X 67.6 X X 68.6
	39501 39700 39710 39720 39730 39900 39901	All other amounts received from providing services to clients, students, and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue All other revenue	311 479 872 414 62 376 376	175 336 311 126 486 229 349 697 107 660 253 183 253 183	18 985 33 519 175 972 15 468 -3 491 33 681 33 681	10.8 10.8 36.2 4.4 -3.2 13.3 13.3	2.1 3.6 19.2 1.7 4 3.7 3.7	X X X X X 68.5
61162		Sports and recreation instruction	9 095	x	2 489 219	X	100.0	67.4
	30200 39000 39001 39200 39500 39501	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	8 794 2 895 2 895 1 062 878	2 412 029 912 464 912 464 291 382 335 145	2 144 462 104 292 104 292 39 990 45 854	88.9 11.4 11.4 13.7 13.7	86.2 4.2 4.2 1.6 1.8	X 56.1 X X 60.5
	39700 39710 39720 39730 39900 39901	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue All other revenue	878 218 957 409 130 407 407	335 145 62 503 253 979 170 735 77 981 135 977 135 977	45 854 18 628 78 142 2 000 33 651 22 200 22 200	13.7 29.8 30.8 1.2 43.2 16.3 16.3	1.8 .7 3.1 .1 1.4 .9	X X X X X 59.2 X
611620		Sports and recreation instruction	9 095	x	2 489 219	x	100.0	67.4
	30200 39000 39001 39200 39500 39501	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	8 794 2 895 2 895 1 062 878	2 412 029 912 464 912 464 291 382 335 145	2 144 462 104 292 104 292 39 990 45 854	88.9 11.4 11.4 13.7 13.7	86.2 4.2 4.2 1.6 1.8	X 56.1 X X 60.5
	39700 39710 39720 39730 39900 39901	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue All other revenue	878 218 957 409 130 407 407	335 145 62 503 253 979 170 735 77 981 135 977 135 977	45 854 18 628 78 142 2 000 33 651 22 200 22 200	13.7 29.8 30.8 1.2 43.2 16.3 16.3	1.8 .7 3.1 .1 1.4 .9	X X X X X 59.2 X
61163		Language schools	1 075	x	649 992	x	100.0	78.2
	30200 39000 39001 39200 39500 39501	Tuition, fees, and other payments from providing academic or technical instruction . Merchandise sales . Sales of other merchandise, not specified by type	1 037 242 242 11 240	629 238 156 303 156 303 24 896 283 084	525 718 11 517 11 517 732 64 523	83.5 7.4 7.4 2.9 22.8	80.9 1.8 1.8 .1 9.9	X 77.9 X X 77.8
	39700 39710 39720 39730 39900 39901	All other amounts received from providing services to clients, students, and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue All other revenue	240 72 187 106 15 46 46	283 084 60 007 91 602 64 028 14 507 53 943 53 943	64 523 9 295 31 486 1 139 -732 6 314 6 314	1.8 -5.0 11.7	9.9 1.4 4.8 .2 1 1.0	X X X X X 76.6 X

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			Establishmen	ts with the product line	Product	line receipts/reve	enue	
NAIÇS	Product	Tax status, kind of business, and product line				As percent of revenu	total receipts/ e of—	
code	line code	rax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ALL ESTABLISHMENTS—Con.						
61		Educational services - Con.						
611		Educational services—Con.						
6116		Other schools and instruction - Con.						
61163		Language schools—Con.						
611630		Language schools	1 075	×	649 992	x	100.0	78.2
	30200	Tuition, fees, and other payments from providing academic or technical instruction	1 037	629 238	525 718	83.5	80.9	Х
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	242 242	156 303 156 303	11 517 11 517	7.4 7.4	1.8 1.8	77.9
	39200 39500	Sales of food and beverages All other receipts	11 240	24 896 283 084	732 64 523	2.9 22.8	.1 9.9	X X 77.8
	39501	All other amounts received from providing services to clients, students, and others	240	283 084	64 523	22.8	9.9	
	39700 39710	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private	72 187	60 007 91 602	9 295 31 486	15.5 34.4	1.4 4.8	X X X X
	39720 39730	Investment income, including interest and dividends Gains (losses) from assets sold.	106 15	64 028 14 507	1 139 -732	1.8 -5.0	.2 1	ŷ
	39900 39901	All other revenue All other revenue	46 46	53 943 53 943	6 314 6 314	11.7 11.7	1.0 1.0	76.6 X
61169	39901	All other schools and instruction	9 990	35 945 X	4 406 599	x	100.0	71.1
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction	8 460 770	3 786 653 508 156	3 457 503 59 823	91.3 11.8	78.5 1.4	X 62.4
	39001 39200	Sales of other merchandise, not specified by type	770 162	508 156 91 098	59 823 3 219	11.8 3.5	1.4	X
	39500 39501	All other receipts	504	355 192	86 881	24.5	2.0	66.0
	39700	and others	504 1 277	355 192 655 373	86 881 322 599	24.5 49.2	2.0 7.3	X
	39710 39720	Contributions, gifts, and grants: Private	1 821 887	936 292 706 496	385 311 16 550	41.2 2.3	8.7 .4	X X X X
	39730 39900	Gains (losses) from assets sold	216 599	212 346 449 988	-9 031 83 744	-4.3 18.6	2 1.9	X 67.1
	39901	All other revenue	599	449 988	83 744	18.6	1.9	Х
611691		Exam preparation and tutoring	5 035	×	1 909 336	X	100.0	77.8
	30200	Tuition, fees, and other payments from providing academic or technical instruction	4 180	1 670 399	1 595 935	95.5	83.6	X
	39000 39001	Merchandise sales	176 176	114 038 114 038	19 487 19 487	17.1 17.1	1.0 1.0	74.8 X X
	39200 39500	Sales of food and beverages	53 120	22 027 64 008	647 8 490	2.9 13.3	Z .4	77.7
	39501	All other amounts received from providing services to clients, students, and others	120	64 008	8 490	13.3	.4	X
	39700 39710	Contributions, gifts, and grants: Government	758 819	256 466 272 451	152 740 125 317	59.6 46.0	8.0 6.6	X X X X
	39720 39730	Investment income, including interest and dividends	306 75	152 332 45 420	2 295 -2 007	1.5 -4.4	.1 1	
	39900 39901	All other revenue	233 233	78 859 78 859	6 432 6 432	8.2 8.2	.3 .3	68.5 X
611692		Automobile driving schools	2 039	x	541 590	x	100.0	57.1
	30200	Tuition, fees, and other payments from providing academic or technical instruction	1 967	525 890	517 530	98.4	95.6	х
	39000 39001	Merchandise sales	79 79	50 790 50 790	3 330 3 330	6.6 6.6	.6 .6	57.1 X
	39200 39500	Sales of food and beverages	32 44	8 496 26 981	152 3 669	1.8 13.6	.7	X X 52.5
	39501	All other amounts received from providing services to clients, students, and others	44	26 981	3 669	13.6	.7	Х
	39700 39710	Contributions, gifts, and grants: Government	63 57	7 522 15 001	3 053 12 939	40.6 86.3	.6 2.4	X X X
	39720 39900	Investment income, including interest and dividends	37 30	15 247 15 119	236 680	1.5 4.5	Z .1	50.7
611699	39901	All other revenue	30 2 916	15 119 X	680 1 955 673	4.5 X	100.0	X 68.4
311033	30200	Tuition, fees, and other payments from providing academic or technical	2 310	^	1 333 0/3	^	100.0	00.4
	39000	instruction Merchandise sales	2 313 515	1 590 364 343 328	1 344 038 37 006	84.5 10.8	68.7 1.9	X 56.3
	39001 39200	Sales of other merchandise, not specified by type	515 77	343 328 60 575	37 006 2 420	10.8	1.9	X
	39500 39501	All other receipts All other amounts received from providing services to clients, students,	340	264 203	74 722	28.3	3.8	62.3
	39700	and others Contributions, gifts, and grants: Government	340 456	264 203 391 385	74 722 166 806	28.3 42.6	3.8 8.5	X
	39710 39720	Contributions, gifts, and grants: Private Investment income, including interest and dividends	945 544	648 840 538 917	247 055 14 019	38.1 2.6	12.6 .7	X X X
	39730 39900	Gains (losses) from assets sold. All other revenue	139 336	164 995 356 010	-7 025 76 632	-4.3 21.5	4 3.9	X 66.1
	39901	All other revenue	336	356 010	76 632	21.5	3.9	X

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the 1997 t	conomic Cer	isusj	Establishmen	its with the product line	Product I	ine receipts/reve	enue	
NAICS	Product			line		As percent of revenu		
code	line code	Tax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ALL ESTABLISHMENTS—Con.						
61		Educational services—Con.						
611		Educational services—Con.						
6117		Educational support services	4 844	×	5 739 096	x	100.0	57.1
	30200 39000 39001 39200 39500 39501	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	2 801 680 680 70 1 549	2 314 806 741 379 741 379 44 390 2 910 836	1 638 253 125 598 125 598 935 2 330 403	70.8 16.9 16.9 2.1 80.1	28.5 2.2 2.2 Z 40.6	X 56.7 X X 40.9
	39700 39710 39720 39730 39900 39901	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue All other revenue	87	2 910 836 1 208 177 1 488 534 1 594 612 868 428 1 377 129 1 377 129	2 330 403 779 766 444 508 28 643 -10 322 401 312 401 312	80.1 64.5 29.9 1.8 -1.2 29.1 29.1	40.6 13.6 7.7 .5 2 7.0 7.0	X X X X 53.6 X
61171		Educational support services	4 844	×	5 739 096	x	100.0	57.1
	30200 39000 39001 39200 39500	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales. Sales of other merchandise, not specified by type Sales of food and beverages All other receipts.	2 801 680 680 70 1 549	2 314 806 741 379 741 379 44 390 2 910 836	1 638 253 125 598 125 598 935 2 330 403	70.8 16.9 16.9 2.1 80.1	28.5 2.2 2.2 Z 40.6	X 56.7 X X 40.9
	39501 39700 39710 39720 39730 39900 39901	All other amounts received from providing services to clients, students, and others	87	2 910 836 1 208 177 1 488 534 1 594 612 868 428 1 377 129 1 377 129	2 330 403 779 766 444 508 28 643 -10 322 401 312 401 312	80.1 64.5 29.9 1.8 -1.2 29.1 29.1	40.6 13.6 7.7 .5 2 7.0 7.0	X X X X 53.6 X
611710		Educational support services	4 844	×	5 739 096	x	100.0	57.1
	30200 39000 39001 39200 39500 39501	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	2 801 680 680 70 1 549	2 314 806 741 379 741 379 44 390 2 910 836	1 638 253 125 598 125 598 935 2 330 403	70.8 16.9 16.9 2.1 80.1	28.5 2.2 2.2 Z 40.6	X 56.7 X X 40.9
	39700 39710 39720 39730 39900 39901	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue All other revenue	1 549 552 973 594 87 471 471	2 910 836 1 208 177 1 488 534 1 594 612 868 428 1 377 129 1 377 129	2 330 403 779 766 444 508 28 643 -10 322 401 312 401 312	80.1 64.5 29.9 1.8 -1.2 29.1 29.1	40.6 13.6 7.7 .5 2 7.0 7.0	X X X X 53.6 X
6117101		Educational support services (except test development and evaluation services).	2 942	x	3 068 533	x	100.0	69.8
	30200 39000 39001 39200 39500	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts.	2 111 362 362 63 381	1 528 689 337 752 337 752 44 144 811 063	1 309 207 92 421 92 421 923 508 910	85.6 27.4 27.4 2.1 62.7	42.7 3.0 3.0 Z 16.6	X 68.9 X X 52.5
	39501 39700 39710 39720 39730 39900 39901	All other amounts received from providing services to clients, students, and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue All other revenue	381 452 812 483 71 366 366	811 063 1 059 569 1 270 389 1 210 222 584 504 700 130 700 130	508 910 672 258 391 534 16 690 -3 847 80 437 80 437	62.7 63.4 30.8 1.4 7 11.5	16.6 21.9 12.8 .5 1 2.6 2.6	X X X X X 65.3 X
6117102		Educational test development and evaluation services	1 902	X	2 670 563	X	100.0	42.4
-	30200 39000 39001 39200 39500 39501	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	690 318 318 7 1 168	786 117 403 627 403 627 246 2 099 773	329 046 33 177 33 177 12 1 821 493	41.9 8.2 8.2 4.9 86.7	12.3 1.2 1.2 2 68.2	X 42.4 X X 29.5
	39700 39710 39720 39730 39900 39901	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold All other revenue All other revenue	16 105	2 099 773 148 608 218 145 384 390 283 924 676 999 676 999	1 821 493 107 508 52 974 11 953 -6 475 320 875 320 875	86.7 72.3 24.3 3.1 -2.3 47.4 47.4	68.2 4.0 2.0 .4 2 12.0 12.0	X X X X 42.4 X

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			Establishmen	ts with the product line	Product	ine receipts/reve	enue	
NAICS	Product	Tax status, kind of business, and product line				As percent of t		
code	line code		Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX						
61		Educational services	11 020	x	8 531 101	x	100.0	63.4
	30200	Tuition, fees, and other payments from providing academic or technical instruction	7 020	4 592 978	3 037 991	66.1	35.6	X
	30830 30832 30833	Hairdressing and other body and appearance care services	51 51 8	20 667 20 667 1 917	5 765 5 657 57	27.9 27.4 3.0	.1 .1 Z	63.4 X X
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	2 211 2 211	1 655 014 1 655 014	139 082 139 082	8.4 8.4	1.6 1.6	60.4
	39200 39500	Sales of food and beverages All other receipts	601 1 552	335 461 2 229 049	11 576 1 145 601	3.5 51.4	.1 13.4	X X 50.5
	39501	All other amounts received from providing services to clients, students, and others	1 552	2 229 049	1 145 601	51.4	13.4	
	39700 39710	Contributions, gifts, and grants: Government	3 747 6 821	3 149 459 4 646 189	1 605 127 1 818 089	51.0 39.1	18.8 21.3	X X X X
	39720 39730	Investment income, including interest and dividends	3 828 813	4 210 081 1 704 789	125 772 -21 250	3.0 -1.2	1.5 2	X
	39900 39901	All other revenue All other revenue	2 936 2 936	3 178 249 3 178 249	663 348 663 348	20.9 20.9	7.8 7.8	60.3 X
611		Educational services	11 020	×	8 531 101	x	100.0	63.4
	30200	Tuition, fees, and other payments from providing academic or technical instruction	7 020	4 592 978	3 037 991	66.1	35.6	X
	30830 30832	Hairdressing and other body and appearance care services	51 51	20 667 20 667	5 765 5 657	27.9 27.4	.1 .1	63.4 X X
	30833 39000	Nail services	8 2 211	1 917 1 655 014	57 139 082	3.0 8.4	Z 1.6	60.4
	39001 39200	Sales of other merchandise, not specified by type	2 211 601	1 655 014 335 461	139 082 11 576	8.4 3.5	1.6	X X 50.5
	39500 39501	All other receipts	1 552	2 229 049	1 145 601	51.4	13.4	
	39700	and others	1 552 3 747	2 229 049 3 149 459	1 145 601 1 605 127	51.4 51.0	13.4 18.8	X
	39710 39720	Contributions, gifts, and grants: Private	6 821 3 828	4 646 189 4 210 081	1 818 089 125 772	39.1 3.0	21.3 1.5	X
	39730 39900	Gains (losses) from assets sold	813 2 936	1 704 789 3 178 249	-21 250 663 348	-1.2 20.9	2 7.8	X X X X 60.3
6114	39901	All other revenue Business schools and computer and management training	2 936 1 076	3 178 249 X	663 348 929 482	20.9 X	7.8	X 74.0
• • • • • • • • • • • • • • • • • • • •	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction Merchandise sales	756 178	679 014 250 227	490 616 26 728	72.3 10.7	52.8 2.9	73.9
	39001 39200	Sales of other merchandise, not specified by type	178 15	250 227 65 732 102 457	26 728 1 860	10.7 2.8	2.9	X
	39500 39501	All other receipts. All other amounts received from providing services to clients, students, and others.	141	102 457	15 680 15 680	15.3 15.3	1.7	51.3 v
	39700 39710	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private	361 602	282 746 505 476	158 438 201 745	56.0 39.9	17.0 21.7	X X X X
	39720 39730	Investment income, including interest and dividends Gains (losses) from assets sold.	375 113	469 211 242 396	21 113 –19 879	4.5 -8.2	2.3 -2.1	X X
	39900 39901	All other revenue	314 314	351 891 351 891	33 181 33 181	9.4 9.4	3.6 3.6	70.8 X
61141	00001	Business and secretarial schools	64	x	47 462	X	100.0	85.8
	30200	Tuition, fees, and other payments from providing academic or technical	F4	40.070	00.470	75.0	07.0	
	39700	instruction Contributions, gifts, and grants: Government	51 17	42 379 9 334	32 172 7 164	75.9 76.8	67.8 15.1	X X X
	39710 39720 39900	Contributions, gifts, and grants: Private Investment income, including interest and dividends	24 15 10	14 292 9 129 11 632	4 313 1 765 2 018	30.2 19.3 17.3	9.1 3.7	X
	39901	All other revenue	10	11 632	2 018	17.3	4.3 4.3	75.0 X
611410		Business and secretarial schools	64	×	47 462	X	100.0	85.8
	30200	Tuition, fees, and other payments from providing academic or technical instruction	51	42 379	32 172	75.9	67.8	Х
	39700 39710	Contributions, gifts, and grants: Government	17 24	9 334 14 292	7 164 4 313	76.8 30.2	15.1 9.1	X X X
	39720 39900	Investment income, including interest and dividends	15 10	9 129 11 632	1 765 2 018	19.3 17.3	3.7 4.3	75.0
01140	39901	All other revenue	10	11 632	2 018	17.3	4.3	X
61142	30200	Computer training Tuition, fees, and other payments from providing academic or technical	215	X	101 741	X	100.0	98.4
	39000	instruction Merchandise sales	94 20	59 678 23 133	35 507 242	59.5 1.0	34.9 .2	X 98.4
	39001 39500	Sales of other merchandise, not specified by type All other receipts.	20 34	23 133 12 958	242 2 937	1.0 22.7	.2 2.9	X 98.4
	39501	All other amounts received from providing services to clients, students, and others	34	12 958	2 937	22.7	2.9	
	39700 39710	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private	126 164	52 610 80 129	32 381 25 668	61.5 32.0	31.8 25.2	X X
	39720 39730	Investment income, including interest and dividends	35 15	20 080 10 623	151 -94	.8 –.9	.1 1	X X X X 97.3 X
	39900 39901	All other revenue	68	43 771 43 771	4 860 4 860	11.1	4.8 4.8	97.3 X

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				is with the product line	Product I	line receipts/reve	enue	
NAICS	Product	Tax status, kind of business, and product line				As percent of revenu	total receipts/ e of—	
code	line code	rax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX —Con.						
61		Educational services—Con.						
611		Educational services—Con.						
6114		Business schools and computer and management training—Con.						
61142		Computer training—Con.	0.45		101 =11	,	400.0	20.4
611420	30200	Computer training Tuition, fees, and other payments from providing academic or technical	215	×	101 741	X	100.0	98.4
		instruction	94	59 678	35 507	59.5	34.9	X
	39000 39001	Merchandise sales	20 20	23 133 23 133	242 242	1.0 1.0	.2 .2	98.4 X
	39500 39501	All other receipts	34	12 958	2 937	22.7	2.9	98.4
	39700	and others	34 126	12 958 52 610	2 937 32 381	22.7 61.5	2.9 31.8	X
	39710 39720	Contributions, gifts, and grants: Private	164	80 129 20 080	25 668 151	32.0	25.2	X X X X 97.3
	39730	Gains (losses) from assets sold	35 15 68	10 623	-94 4 860	9 11.1	1	X
	39900 39901	All other revenue	68	43 771 43 771	4 860	11.1	4.8 4.8	97.3 X
61143		Professional and management development training	797	x	780 279	X	100.0	70.1
	30200	Tuition, fees, and other payments from providing academic or technical instruction	611	576 957	422 937	73.3	54.2	х
	39000 39001	Merchandise sales	154 154	225 001 225 001	26 386 26 386	11.7 11.7	3.4	70.0
	39200	Sales of food and beverages	10	64 127	1 704	2.7	.2	X
	39500 39501	All other receipts	107	89 499	12 743	14.2	1.6	46.2
	39700	and others	107 218	89 499 220 802	12 743 118 893	14.2 53.8	1.6 15.2	X X X X X
	39710 39720	Contributions, gifts, and grants: Private	414 325	411 055 440 002	171 764 19 197	41.8 4.4	22.0 2.5	X
	39730 39900	Gains (losses) from assets sold	93 236	227 701 296 488	-19 648 26 303	-8.6 8.9	-2.5 3.4	X 67.2
	39901	All other revenue	236	296 488	26 303	8.9	3.4	X
611430		Professional and management development training	797	x	780 279	X	100.0	70.1
	30200	Tuition, fees, and other payments from providing academic or technical instruction	611	576 957	422 937	73.3	54.2	Х
	39000 39001	Merchandise sales	154 154	225 001 225 001	26 386 26 386	11.7 11.7	3.4 3.4	70.0
	39200 39500	Sales of food and beverages	10	64 127 89 499	1 704 12 743	2.7	.2	X X
	39500	All other receipts	107			14.2	1.6	46.2
	39700	and others	107 218	89 499 220 802	12 743 118 893	14.2 53.8	1.6 15.2	X X X X
	39710 39720	Contributions, gifts, and grants: Private	414 325	411 055 440 002	171 764 19 197	41.8 4.4	22.0 2.5	X X
	39730 39900	Gains (losses) from assets sold. All other revenue	93 236	227 701 296 488	-19 648 26 303	-8.6 8.9	-2.5 3.4	X 67.2
	39901	All other revenue	236	296 488	26 303	8.9	3.4	X
6115		Technical and trade schools	1 870	x	1 545 692	X	100.0	69.1
	30200	Tuition, fees, and other payments from providing academic or technical instruction	1 188	966 837	632 821	65.5	40.9	Х
	30830 30832	Hairdressing and other body and appearance care services	51 51	20 667 20 667	5 765 5 657	27.9 27.4	.4	69.1
	30833 39000	Nail services Merchandise sales	8	1 917 299 801	57 26 287	3.0	.4 Z 1.7	X X
	39001	Sales of other merchandise, not specified by type	395 395	299 801	26 287	8.8 8.8	1.7	65.7 X X
	39200 39500	Sales of food and beverages	37 168	52 563 171 109	1 437 47 507	2.7 27.8	.1 3.1	57.4
	39501	All other amounts received from providing services to clients, students, and others	168	171 109	47 507	27.8	3.1	Х
	39700 39710	Contributions, gifts, and grants: Government	521 945	492 041 760 615	273 008 459 721	55.5 60.4	17.7 29.7	X X X X
	39720 39730	Investment income, including interest and dividends	880 138	785 778 163 401	36 955 -11 047	4.7 -6.8	2.4	X
	39900	All other revenue	470	482 551	73 238	15.2	4.7	69.1
61151	39901	All other revenue	470 1 870	482 551 X	73 238 1 545 692	15.2 X	4.7 100.0	X 69.1
01101	30200	Tuition, fees, and other payments from providing academic or technical	1 0/0	^	1 040 002		100.0	00.1
	30830	instruction	1 188 51	966 837 20 667	632 821 5 765	65.5 27.9	40.9 .4	X 69.1
	30832	Hair services	51 8	20 667	5 657	27.4	.4	X
	30833 39000	Nail services Merchandise sales	395	1 917 299 801	57 26 287	3.0 8.8	Z 1.7	65.7
	39001 39200	Sales of other merchandise, not specified by type	395 37	299 801 52 563	26 287 1 437	8.8 2.7	1.7	X
	39500 39501	All other receipts	168	171 109	47 507	27.8	3.1	57.4
	39700	and others	168 521	171 109 492 041	47 507 273 008	27.8 55.5	3.1 17.7	X
	39710 39720	Contributions, gifts, and grants: Private Investment income, including interest and dividends	945 880	760 615 785 778	459 721 36 955	60.4 4.7	29.7 2.4	X X X X
	39730	Gains (losses) from assets sold		163 401	-11 047	-6.8	2.4 7	Ŷ

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				s with the product line	Product	ine receipts/reve	enue	
NAICS	Product	Tax status, kind of business, and product line				As percent of revenu		
code	line code		Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX — Con.						
61		Educational services—Con.						
611		Educational services—Con.						
6115		Technical and trade schools—Con.						
61151		Technical and trade schools—Con.						
	39900 39901	All other revenue	470 470	482 551 482 551	73 238 73 238	15.2 15.2	4.7 4.7	69.1 X
611511		Beauty and cosmetology schools	67	x	31 907	x	100.0	72.1
	30200	Tuition, fees, and other payments from providing academic or technical						
	30830	instruction	54 51	22 702 20 667	15 239 5 765	67.1 27.9	47.8 18.1	X 72.1
	30832 30833	Hair services	51 8	20 667 1 917	5 657 57	27.4 3.0	17.7 .2	X X
	39000 39001	Merchandise sales	18 18	6 031 6 031	331 331	5.5 5.5	1.0 1.0	72.1
	39700 39720	Contributions, gifts, and grants: Government	7 13	9 838 9 143	9 387 215	95.4 2.4	29.4	X X X
611512	03720	Flight training	49	X	24 998	x	100.0	64.5
	30200	Tuition, fees, and other payments from providing academic or technical	40	04.000	00.001	00.1	00.1	V
	39000 39001	instruction Merchandise sales Sales of other merchandise, not specified by type	49 25 25	24 998 11 690 11 690	20 021 1 090 1 090	80.1 9.3 9.3	80.1 4.4 4.4	64.5 X
611513		Apprenticeship training	1 164	x	790 537	x	100.0	74.1
	30200	Tuition, fees, and other payments from providing academic or technical	682	425 427	244 346	E7.4	30.9	~
	39000	instruction Merchandise sales	198	138 698	14 564	57.4 10.5	1.8	73.3
	39001 39500	Sales of other merchandise, not specified by type	198 79	138 698 42 641	14 564 4 294	10.5 10.1	1.8 .5	X 74.1
	39501	All other amounts received from providing services to clients, students, and others	79	42 641	4 294	10.1	.5	Х
	39700 39710	Contributions, gifts, and grants: Government	303 623	208 717 479 091	88 737 379 592	42.5 79.2	11.2 48.0	X X X X
	39720 39730	Investment income, including interest and dividends	596 70	475 961 53 279	18 978 -2 066	4.0 -3.9	2.4 3	X
	39900 39901	All other revenue	295 295	219 973 219 973	42 092 42 092	19.1 19.1	5.3 5.3	74.1 X
611519		Other technical and trade schools	590	x	698 250	x	100.0	63.5
	30200	Tuition, fees, and other payments from providing academic or technical instruction	403	493 710	353 215	71.5	50.6	Y
	39000	Merchandise sales	154	143 382 143 382	10 302 10 302	7.2	1.5	57.8
	39001 39200	Sales of other merchandise, not specified by type	154 32	44 198	782	7.2 1.8	1.5	X
	39500 39501	All other receipts	85	122 167	42 494	34.8	6.1	49.3
	39700	and others	85 210	122 167 270 021	42 494 174 869	34.8 64.8	6.1 25.0	X X
	39710 39720	Contributions, gifts, and grants: Private Investment income, including interest and dividends	315 270	277 236 297 209	76 685 17 756	27.7 6.0	11.0 2.5	X X X
	39730 39900	Gains (losses) from assets sold	68 172	110 122 258 634	-8 981 31 128	-8.2 12.0	-1.3 4.5	X 63.5
	39901	All other revenue	172	258 634	31 128	12.0	4.5	Х
6115191		Technical and trade schools (except computer repair and truck driving schools)	564	x	676 845	×	100.0	64.2
	30200	Tuition, fees, and other payments from providing academic or technical instruction	383	473 111	342 102	72.3	50.5	X
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	154 154	143 382 143 382	10 302 10 302	7.2 7.2	1.5 1.5	58.4 X
	39200 39500	Sales of food and beverages All other receipts.	32 85	44 198 122 167	782 42 494	1.8 34.8	.1 6.3	X 49.9
	39501	All other amounts received from providing services to clients, students,			42 494		6.3	
	39700	and others	85 200	122 167 259 493	169 329	34.8 65.3	25.0	X X X X
	39710 39720	Contributions, gifts, and grants: Private	307 263	271 152 292 361	72 075 17 614	26.6 6.0	10.6 2.6	X
	39730 39900	Gains (losses) from assets sold	68 172	110 122 258 634	–8 981 31 128	-8.2 12.0	-1.3 4.6	64.2
6115192	39901	All other revenue Computer repair training	172	258 634 X	31 128 806	12.0 X	4.6 100.0	X 47.3
	39700	Contributions, gifts, and grants: Government		806	65	8.1	8.1	
	39710	Contributions, gifts, and grants: Private	6	806 806 806	731 10	90.7	90.7	X X X
6115193	39720	Investment income, including interest and dividends	20	806 X	10 20 599	1.2 X	1.2	42.0
0110100	30200	Tuition, fees, and other payments from providing academic or technical						
	1	instruction	20	20 599	11 113	53.9	53.9	X

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				s with the product line	Product I	ine receipts/reve	enue	
NAICS	Product					As percent of total receipts/ revenue of —		
code	line code	Tax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent
		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX — Con.						
61		Educational services—Con.						
611		Educational services—Con.						
6116		Other schools and instruction	6 583	x	2 688 705	x	100.0	69.5
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction	4 503 1 389	1 889 549 679 217	1 237 600 35 848	65.5 5.3	46.0 1.3	X 63.4
	39001	Sales of other merchandise, not specified by type	1 389	679 217	35 848	5.3	1.3	X
	39200 39500	Sales of food and beverages	524 1 028	185 496 495 871	7 402 87 149	4.0 17.6	.3 3.2	X X 62.5
	39501	All other amounts received from providing services to clients, students, and others	1 028	495 871	87 149	17.6	3.2	
	39700 39710	Contributions, gifts, and grants: Government	2 313	1 166 495 1 891 564	393 915 712 115	33.8	14.7	X X X X X
	39720	Contributions, gifts, and grants: Private	4 301 1 979	1 360 480	39 061	37.6 2.9	26.5 1.5	X
	39730 39900	Gains (losses) from assets sold	475 1 681	430 564 966 678	19 998 155 617	4.6 16.1	.7 5.8	65.0
	39901	All other revenue	1 681	966 678	155 617	16.1	5.8	X
61161		Fine arts schools	1 833	x	738 747	x	100.0	71.7
	30200	Tuition, fees, and other payments from providing academic or technical		255 422	070 500		54.0	
	39000	instruction	1 614 509	655 406 256 161	378 530 14 649	57.8 5.7	51.2 2.0	65.2
	39001 39200	Sales of other merchandise, not specified by type	509 153	256 161 74 044	14 649 2 406	5.7 3.2	2.0	X X 67.5
	39500 39501	All other receipts	425	200 461	23 752	11.8	3.2	
		and others	425	200 461	23 752	11.8	3.2	X X X X 67.7
	39700 39710	Contributions, gifts, and grants: Government	746 1 336	388 612 609 691	43 393 217 176	11.2 35.6	5.9 29.4	X
	39720 39730	Investment income, including interest and dividends	577 114	419 221 125 730	19 372 -3 890	4.6 -3.1	2.6 5	X
	39900 39901	All other revenue	629 629	326 770 326 770	43 359 43 359	13.3 13.3	5.9 5.9	67.7 X
611610	00001	Fine arts schools	1 833	x	738 747	X	100.0	71.7
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction	1 614 509	655 406 256 161	378 530 14 649	57.8 5.7	51.2 2.0	X 65.2
	39001 39200	Sales of other merchandise, not specified by type	509 153	256 161 74 044	14 649 2 406	5.7 3.2	2.0	X
	39500 39501	All other receipts	425	200 461	23 752	11.8	3.2	67.5
		All other amounts received from providing services to clients, students, and others	425	200 461	23 752	11.8	3.2	X
	39700 39710	Contributions, gifts, and grants: Government	746 1 336	388 612 609 691	43 393 217 176	11.2 35.6	5.9 29.4	X
	39720 39730	Investment income, including interest and dividends	577 114	419 221 125 730	19 372 -3 890	4.6 -3.1	2.6 5	X X X X X
	39900 39901	All other revenue	629 629	326 770 326 770	43 359 43 359	13.3	5.9 5.9	67.7 X
0440404	39901	All other revenue				13.3		
6116101		Dance schools (including children's and professionals')	701	×	174 523	X	100.0	52.7
	30200	Tuition, fees, and other payments from providing academic or technical instruction	621	164 556	99 985	60.8	57.3	X 52.7
	39000 39001	Merchandise sales	184 184	56 205 56 205	1 314 1 314	2.3 2.3	.8 .8	52.7 X
	39200 39500	Sales of food and beverages All other receipts	75 205	15 278 62 017	243 8 720	1.6 14.1	5.0	X X 52.7
	39501	All other amounts received from providing services to clients, students,						
	39700	and others	205 267	62 017 77 486	8 720 9 874	14.1 12.7	5.0 5.7	X X X X X
	39710 39720	Contributions, gifts, and grants: Private	464 163	123 462 69 524	41 204 3 904	33.4 5.6	23.6 2.2	X
	39730 39900	Gains (losses) from assets sold	52 253	18 070 73 587	-399 9 678	-2.2 13.2	2 5.5	X 51.8
	39901	All other revenue	253	73 587	9 678	13.2	5.5	X
6116102		Art, drama, and music schools	1 132	x	564 224	x	100.0	77.5
	30200	Tuition, fees, and other payments from providing academic or technical instruction	993	490 850	278 545	56.7	49.4	Y
	39000	Merchandise sales	325 325	199 956	13 335 13 335	6.7	2.4	69.2
	39001 39200	Sales of other merchandise, not specified by type	78 220	199 956 58 766	2 163	6.7 3.7	2.4	X X 71.6
	39500 39501	All other receipts	220	138 444	15 032	10.9	2.7	
	39700	and others Contributions, gifts, and grants: Government	220 479	138 444 311 126	15 032 33 519	10.9 10.8	2.7 5.9	X X X X 72.7 X
	39710	Contributions, gifts, and grants: Private	872	486 229	175 972	36.2	31.2	ŝ
	39720 39730	Investment income, including interest and dividends	414 62	349 697 107 660	15 468 -3 491	4.4 -3.2	2.7 6	X
	39900 39901	All other revenue	376 376	253 183 253 183	33 681 33 681	13.3 13.3	6.0 6.0	72.7

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				s with the product line	Product I	ine receipts/reve	enue	
NAIÇS	Product	Tax status, kind of business, and product line				As percent of revenu	total receipts/ e of—	
code	line code		Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX — Con.						
61		Educational services—Con.						
611		Educational services—Con.						
6116		Other schools and instruction—Con.						
61162		Sports and recreation instruction	1 560	x	391 550	x	100.0	72.7
	30200	Tuition, fees, and other payments from providing academic or technical	1 259	314 360	218 122	69.4	55.7	~
	39000 39001	instruction Merchandise sales Sales of other marchandise not appointed by three	438 438 438	141 780 141 780	6 455 6 455	4.6 4.6	1.6	64.8
	39200	Sales of other merchandise, not specified by type	281	46 791	2 827	6.0	1.6	X X 63.7
	39500 39501	All other receipts All other amounts received from providing services to clients, students,	305	105 939	9 525	9.0	2.4	
	39700	and others	305 218	105 939 62 503	9 525 18 628 78 142	9.0 29.8	2.4 4.8	X
	39710 39720	Contributions, gifts, and grants: Private	957 409	253 979 170 735	2 000	30.8	20.0	X X X X
	39730 39900	Gains (losses) from assets sold	130 407	77 981 135 977	33 651 22 200 22 200	43.2 16.3	8.6 5.7	63.9
611620	39901	All other revenue	407 1 560	135 977 X	22 200 391 550	16.3 X	5.7 100.0	X 72.7
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction Merchandise sales	1 259 438	314 360 141 780	218 122 6 455	69.4 4.6	55.7 1.6	X 64.8
	39001 39200	Sales of other merchandise, not specified by type	438 281	141 780 46 791	6 455 2 827	4.6 6.0	1.6	X X
	39500 39501	All other receipts. All other amounts received from providing services to clients, students,	305	105 939	9 525	9.0	2.4	63.7
	39700	and others	305 218	105 939 62 503	9 525 18 628	9.0 29.8	2.4 4.8	X X X X 63.9
	39710 39720	Contributions, gifts, and grants: Private Investment income, including interest and dividends	957 409	253 979 170 735	78 142 2 000	30.8 1.2	20.0	X
	39730 39900	Gains (losses) from assets sold. All other revenue	130 407	77 981 135 977	33 651 22 200	43.2 16.3	8.6 5.7	X 63.9
	39901	All other revenue	407	135 977	22 200	16.3	5.7	X
61163		Language schools	364	x	135 277	X	100.0	55.8
	30200	Tuition, fees, and other payments from providing academic or technical instruction	326	114 523	83 393	72.8	61.6	Х
	39000 39001	Merchandise sales	70 70	35 655 35 655	959 959	2.7 2.7	.7 .7	55.8 X
	39500 39501	All other receipts	51	20 812	2 858	13.7	2.1	51.1
	39700	and others	51 72	20 812 60 007	2 858 9 295	13.7 15.5	2.1 6.9	X X X X 54.7
	39710 39720	Contributions, gifts, and grants: Private	187 106	91 602 64 028	31 486 1 139	34.4 1.8	23.3	X
	39730 39900	Gains (losses) from assets sold	15 46	14 507 53 943	-732 6 314	-5.0 11.7	5 4.7	X 54.7
	39901	All other revenue	46	53 943	6 314	11.7	4.7	Х
611630		Language schools	364	x	135 277	X	100.0	55.8
	30200	Tuition, fees, and other payments from providing academic or technical instruction	326	114 523	83 393	72.8	61.6	Х
	39000 39001	Merchandise sales	70 70	35 655 35 655	959 959	2.7 2.7	.7 .7	55.8 X
	39500 39501	All other receipts	51	20 812	2 858	13.7	2.1	51.1
	39700	and others	51 72	20 812 60 007	2 858 9 295	13.7 15.5	2.1 6.9	X X
	39710 39720	Contributions, gifts, and grants: Private	187 106	91 602 64 028	31 486 1 139	34.4 1.8	23.3	X X
	39730 39900	Gains (losses) from assets sold	15 46	14 507 53 943	-732 6 314	-5.0 11.7	5 4.7	X X X X 54.7
	39901	All other revenue	46	53 943	6 314	11.7	4.7	^
61169	00000	All other schools and instruction	2 826	X	1 423 131	X	100.0	68.7
	30200	Tuition, fees, and other payments from providing academic or technical instruction	1 304 372	805 260	557 555	69.2	39.2	X
	39000 39001	Sales of other merchandise, not specified by type	372	245 621 245 621	13 785 13 785	5.6 5.6	1.0 1.0	63.1 X X
	39200 39500	Sales of food and beverages	89 247	56 634 168 659	1 604 51 014	2.8 30.2	.1 3.6	X 59.4
	39501	All other amounts received from providing services to clients, students, and others	247	168 659	51 014	30.2	3.6	Х
	39700 39710	Contributions, gifts, and grants: Government	1 277 1 821	655 373 936 292	322 599 385 311	49.2 41.2	22.7 27.1	X X
	39720 39730	Investment income, including interest and dividends	887 216	706 496 212 346	16 550 -9 031	2.3 -4.3	1.2 6 5.9	X X X X X 64.9 X
	39900 39901	All other revenue	599 599	449 988 449 988	83 744 83 744	18.6 18.6	5.9 5.9	64.9 X

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				s with the product line	Product I	ine receipts/reve	enue	
NAICS code	Product line code	Tax status, kind of business, and product line				As percent of revenu		
code	iirie code		Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX — Con.						
61		Educational services – Con.						
611		Educational services—Con.						
6116		Other schools and instruction—Con.						
61169		All other schools and instruction—Con.						
611691		Exam preparation and tutoring	1 240	x	370 220	х	100.0	76.3
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000 39001 39200 39500	instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	386 81 81 22 33	131 283 26 487 26 487 4 720 20 979	82 011 1 502 1 502 257 1 673	62.5 5.7 5.7 5.4 8.0	22.2 .4 .4 .1 .5	X 62.5 X X 75.8
	39501	and others	_33	20 979	1 673	8.0	5	X
	39700 39710 39720 39730 39900	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends. Gains (losses) from assets sold. All other revenue	758 819 306 75 233	256 466 272 451 152 332 45 420 78 859	152 740 125 317 2 295 -2 007 6 432	59.6 46.0 1.5 -4.4 8.2	41.3 33.8 .6 5 1.7	X X X X X 67.2
011000	39901	All other revenue	233	78 859	6 432	8.2	1.7	^
611692	00000	Automobile driving schools	179	×	62 985	Х	100.0	46.2
	30200 39700 39710 39720 39900 39901	Tuition, fees, and other payments from providing academic or technical instruction Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends All other revenue All other revenue	107 63 57 37 30 30	47 285 7 522 15 001 15 247 15 119 15 119	46 042 3 053 12 939 236 680 680	97.4 40.6 86.3 1.5 4.5	73.1 4.8 20.5 .4 1.1 1.1	X X X X 41.0 X
611699	39901	All other miscellaneous schools and instruction	1 407	X	989 926	4.5 X	100.0	67.3
011099	30200	Tuition, fees, and other payments from providing academic or technical	1 407	^	969 920	^	100.0	67.3
	39000 39001 39200 39500	instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts	811 287 287 63 214	626 692 216 998 216 998 50 677 147 680	429 502 12 260 12 260 1 336 49 341	68.5 5.7 5.7 2.6 33.4	43.4 1.2 1.2 .1 5.0	X 62.8 X X 56.9
	39501	All other amounts received from providing services to clients, students, and others	214	147 680	49 341	33.4	5.0	Х
	39700 39710 39720 39730 39900 39901	Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends. Gains (losses) from assets sold All other revenue All other revenue	456 945 544 139 336 336	391 385 648 840 538 917 164 995 356 010 356 010	166 806 247 055 14 019 -7 025 76 632 76 632	42.6 38.1 2.6 -4.3 21.5 21.5	16.9 25.0 1.4 7 7.7 7.7	X X X X X 65.1
6117		Educational support services	1 491	x	3 367 222	х	100.0	53.0
	30200	Tuition, fees, and other payments from providing academic or technical	F70	1 057 570	676 954	64.0	00.1	v
	39000 39001 39200 39500 39501	instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students,	573 249 249 25 215	1 057 578 425 769 425 769 31 670 1 459 612	50 219 50 219 877 995 265	64.0 11.8 11.8 2.8 68.2	20.1 1.5 1.5 Z 29.6	52.6 X X 39.2
	39700 39710 39720 39730	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends Gains (losses) from assets sold	215 552 973 594 87	1 459 612 1 208 177 1 488 534 1 594 612 868 428	995 265 779 766 444 508 28 643 -10 322	68.2 64.5 29.9 1.8 –1.2	29.6 23.2 13.2 .9 3	X X X X X 49.7 X
	39900 39901	All other revenue	471 471	1 377 129 1 377 129	401 312 401 312	29.1 29.1	11.9 11.9	49.7 X
61171		Educational support services	1 491	x	3 367 222	х	100.0	53.0
	30200 39000	Tuition, fees, and other payments from providing academic or technical instruction	573 249	1 057 578 425 769	676 954 50 219	64.0 11.8	20.1 1.5	X 52.6
	39001 39200 39500 39501	Sales of other merchandise, not specified by type	249 25 215	425 769 31 670 1 459 612	50 219 877 995 265	11.8 2.8 68.2	1.5 Z 29.6	X X 39.2
	39700 39710 39720 39730 39900	and others Contributions, gifts, and grants: Government Contributions, gifts, and grants: Private Investment income, including interest and dividends. Gains (losses) from assets sold. All other revenue	215 552 973 594 87 471	1 459 612 1 208 177 1 488 534 1 594 612 868 428 1 377 129	995 265 779 766 444 508 28 643 -10 322 401 312	68.2 64.5 29.9 1.8 -1.2 29.1	29.6 23.2 13.2 .9 3 11.9	X X X X X 49.7
	39901	All other revenue	471	1 377 129	401 312	29.1	11.9	X
611710	00005	Educational support services	1 491	×	3 367 222	X	100.0	53.0
	30200 39000 39001 39200	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type	573 249 249 25	1 057 578 425 769 425 769 31 670	676 954 50 219 50 219 877	64.0 11.8 11.8 2.8	20.1 1.5 1.5 Z	X 52.6 X X

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				s with the product line	Product I	ine receipts/reve	enue	
NAIÇS	Product	Tax status, kind of business, and product line				As percent of revenu	total receipts/ e of—	
code	line code		Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX —Con.						
61		Educational services—Con.						
611		Educational services – Con.						
6117		Educational support services—Con.						
61171		Educational support services—Con.						
611710		Educational support services—Con.						
	39500	All other receipts	215	1 459 612	995 265	68.2	29.6	39.2
	39501	All other amounts received from providing services to clients, students, and others	215	1 459 612	995 265	68.2	29.6	
	39700	Contributions, gifts, and grants: Government	552	1 208 177	779 766	64.5	23.2	X X X X X
	39710 39720	Contributions, gifts, and grants: Private	973 594	1 488 534 1 594 612	444 508 28 643	29.9 1.8	13.2	X
	39730 39900	Gains (losses) from assets sold	87 471	868 428 1 377 129	-10 322 401 312	-1.2 29.1	3 11.9	X 49.7
	39901	All other revenue	471	1 377 129	401 312	29.1	11.9	X
6117101		Educational support services (except test development and evaluation services).	1 168	x	1 862 297	x	100.0	70.9
	30200	Tuition, fees, and other payments from providing academic or technical instruction	416	661 932	524 622	79.3	28.2	х
	39000 39001	Merchandise sales	167 167	209 676 209 676	40 391 40 391	19.3 19.3	2.2	69.9
	39200	Sales of food and beverages	18	31 424	865	2.8	2.2 Z	X
	39500 39501	All other receipts	145	350 159	139 347	39.8	7.5	51.3
	39700	and others	145 452	350 159 1 059 569	139 347 672 258	39.8 63.4	7.5 36.1	X X X X
	39710 39720	Contributions, gifts, and grants: Private	812 483	1 270 389 1 210 222	391 534 16 690	30.8 1.4	21.0	X
	39730	Gains (losses) from assets sold	71	584 504	-3 847 80 437	7	2	
	39900 39901	All other revenue	366 366	700 130 700 130	80 437	11.5 11.5	4.3 4.3	66.3 X
6117102		Educational test development and evaluation services	323	x	1 504 925	х	100.0	30.8
	30200	Tuition, fees, and other payments from providing academic or technical	457	225 242	450.000	00.5	40.4	
	39000	instruction	157 82	395 646 216 093	152 332 9 828	38.5 4.5	10.1	X 30.8
	39001 39200	Sales of other merchandise, not specified by type	82 7	216 093 246	9 828 12	4.5 4.9	.7 Z	X X X X X X
	39500 39700	All other receipts	70 100	1 109 453 148 608	855 918 107 508	77.1 72.3	56.9 7.1	X
	39710	Contributions, gifts, and grants: Private Investment income, including interest and dividends	161	218 145	52 974 11 953	24.3	3.5	ŷ
	39720 39730	Gains (losses) from assets sold	111 16	384 390 283 924	-6 475	3.1 -2.3	.8 4	X
	39900 39901	All other revenue	105 105	676 999 676 999	320 875 320 875	47.4 47.4	21.3 21.3	30.8 X
		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX						
61		Educational services	38 299	x	22 159 606	x	100.0	78.5
	30200	Tuition, fees, and other payments from providing academic or technical instruction	37 046	21 011 579	19 563 227	93.1	88.3	Х
	30830 30832	Hairdressing and other body and appearance care services	1 314 1 178	630 292 517 710	157 156 115 782	24.9 22.4	.7 .5	76.6
	30833 30837	Nail services	468 284	211 782 226 349	12 957 28 417	6.1 12.6	.1	74.3 X 74.3 X
	39000	Merchandise sales	7 526	4 557 959	630 584	13.8	2.8	74.3
	39001 39200	Sales of other merchandise, not specified by type	7 526 1 327	4 557 959 872 711	630 584 48 760	13.8 5.6	2.8	X
	39500 39501	All other receipts	4 113	4 212 873	1 759 879	41.8	7.9	70.0
		and others	4 113	4 212 873	1 759 879	41.8	7.9	Х
611		Educational services	38 299	X	22 159 606	X	100.0	78.5
	30200	Tuition, fees, and other payments from providing academic or technical instruction	37 046	21 011 579	19 563 227	93.1	88.3	Х
	30830	Hairdressing and other body and appearance care services	1 314 1 178	630 292	157 156	24.9	.7	76.6
	30832 30833	Hair services	468	517 710 211 782	115 782 12 957	22.4 6.1	.5 .1	X X X
	30837 39000	All other	284 7 526	226 349 4 557 959	28 417 630 584	12.6 13.8	.1 2.8	74.3
	39001 39200	Sales of other merchandise, not specified by type	7 526 1 327	4 557 959 872 711	630 584 48 760	13.8 5.6	2.8	X
	39500	All other receipts	4 113	4 212 873	1 759 879	41.8	7.9	70.0
	39501	All other amounts received from providing services to clients, students, and others	4 113	4 212 873	1 759 879	41.8	7.9	Х
6114		Business schools and computer and management training	6 850	х	6 787 600	x	100.0	84.2
	30200	Tuition, fees, and other payments from providing academic or technical instruction	6 839	6 787 600	6 499 483	95.8	95.8	v
	39000	Merchandise sales	945	1 079 286	156 145	14.5	2.3	82.5
	39001 39200	Sales of other merchandise, not specified by type	945 41	1 079 286 67 505	156 145 396	14.5 .6	2.3 Z	X

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				Establishments with the product line		Product line receipts/revenue			
NAICS	Product	Tour status, bird of husiness, and availabling				As percent of revenu			
code	line code	Tax status, kind of business, and product line	ille code	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.							
61		Educational services—Con.							
611		Educational services—Con.							
6114		Business schools and computer and management training—Con.							
	39500 39501	All other receipts. All other amounts received from providing services to clients, students, and others.	627 627	662 591 662 591	131 576 131 576	19.9 19.9	1.9	78.6	
61141		Business and secretarial schools	395	x	450 927	X	100.0	88.2	
31141	30200	Tuition, fees, and other payments from providing academic or technical		^	400 027		100.0	00.2	
	39000	instruction	395	450 927 92 229	438 772	97.3	97.3) 00 /	
	39001	Merchandise sales	67 67	92 229	10 525 10 525	11.4 11.4	2.3 2.3	88.2 X X	
	39200 39500	Sales of food and beverages	15 20	27 205 36 220	276 1 354	1.0 3.7	.1 .3	88.2	
	39501	All other amounts received from providing services to clients, students, and others	20	36 220	1 354	3.7	.3	>	
611410		Business and secretarial schools	395	x	450 927	x	100.0	88.2	
	30200	Tuition, fees, and other payments from providing academic or technical instruction	395	450 927	438 772	97.3	97.3	Y	
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	67 67	92 229 92 229	10 525 10 525	11.4 11.4	2.3 2.3	88.2	
	39200	Sales of food and beverages	15	27 205	276	1.0	.1	X X	
	39500 39501	All other receipts	20	36 220	1 354	3.7	.3	88.2	
61142		and others Computer training.	20 2 773	36 220 X	1 354 3 146 806	3.7 X	100.0) 86.9	
	30200	Tuition, fees, and other payments from providing academic or technical							
	39000	instruction Merchandise sales	2 772 365	3 146 806 373 808	3 050 432 37 430	96.9 10.0	96.9 1.2	82.1	
	39001 39200	Sales of other merchandise, not specified by type	365 21	373 808 39 927	37 430 116	10.0	1.2 Z))	
	39500	All other receipts	392	398 894	58 828	14.7	1.9	86.6	
	39501	All other amounts received from providing services to clients, students, and others	392	398 894	58 828	14.7	1.9	×	
611420		Computer training	2 773	x	3 146 806	x	100.0	86.9	
	30200	Tuition, fees, and other payments from providing academic or technical							
	39000	instruction	2 772 365	3 146 806 373 808	3 050 432 37 430	96.9 10.0	96.9 1.2	82.1	
	39001 39200	Sales of other merchandise, not specified by type	365 21	373 808 39 927	37 430 116	10.0	1.2 Z))	
	39500 39501	All other receipts	392	398 894	58 828	14.7	1.9	86.6	
		and others	392	398 894	58 828	14.7	1.9	>	
61143		Professional and management development training	3 682	X	3 189 867	X	100.0	81.1	
	30200	Tuition, fees, and other payments from providing academic or technical instruction	3 672	3 189 867	3 010 279	94.4	94.4	×	
	39000 39001	Merchandise sales	513 513	613 249 613 249	108 190 108 190	17.6 17.6	3.4 3.4	8.08 X	
	39500 39501	All other receipts	215	227 477	71 394	31.4	2.2	64.5	
		and others	215	227 477	71 394	31.4	2.2	×	
611430		Professional and management development training	3 682	X	3 189 867	X	100.0	81.1	
	30200	Tuition, fees, and other payments from providing academic or technical instruction	3 672	3 189 867	3 010 279	94.4	94.4	×	
	39000 39001	Merchandise sales	513 513	613 249 613 249	108 190 108 190	17.6 17.6	3.4 3.4	8.08 X	
	39500 39501	All other receipts	215	227 477	71 394	31.4	2.2	64.5	
	00001	and others	215	227 477	71 394	31.4	2.2	×	
6115		Technical and trade schools	5 378	×	5 905 467	X	100.0	87.5	
	30200	Tuition, fees, and other payments from providing academic or technical instruction	5 269	5 874 161	5 415 642	92.2	91.7	×	
	30830 30832	Hairdressing and other body and appearance care services Hair services	1 314 1 178	630 292 517 710	157 156 115 782	24.9 22.4	2.7 2.0	85.4	
	30833 30837	Nail services All other	468 284	211 782 226 349	12 957 28 417	6.1	.2 .2 .5	Ś	
	39000	Merchandise sales	1 392	1 581 946	188 091	12.6 11.9	3.2	85. ₋ 2	
	39001 39200	Sales of other merchandise, not specified by type	1 392 177	1 581 946 433 477	188 091 4 055	11.9 .9	3.2	85.4 85.4)	
	39500	All other receipts	595	1 270 582	140 523	11.1	2.4	86.6	

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				Establishments with the product line		Product line receipts/revenue		
NAICS	Product	To the life of the land of the				As percent of revenu	total receipts/ e of—	
code	line code	Tax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—						
61		Con. Educational services—Con.						
611		Educational services—Con.						
6115		Technical and trade schools—Con.						
61151		Technical and trade schools	5 378	x	5 905 467	x	100.0	87.5
	30200	Tuition, fees, and other payments from providing academic or technical						
	30830	instruction	5 269 1 314	5 874 161 630 292	5 415 642 157 156	92.2 24.9	91.7 2.7	X 85.4
	30832 30833	Hair services	1 178 468	517 710 211 782	115 782 12 957	22.4 6.1	2.0	X X X
	30837	All other	284	226 349	28 417	12.6	.5	x
	39000 39001	Merchandise sales	1 392 1 392	1 581 946 1 581 946	188 091 188 091	11.9 11.9	3.2 3.2	85.4 X X
	39200 39500	Sales of food and beverages	177 595	433 477 1 270 582	4 055 140 523	.9 11.1	.1 2.4	X 86.6
	39501	All other amounts received from providing services to clients, students, and others	595	1 270 582	140 523	11.1	2.4	X
611511								82.0
011511	20000	Beauty and cosmetology schools	1 485	×	714 566	X	100.0	82.0
	30200	Tuition, fees, and other payments from providing academic or technical instruction	1 382	683 260	520 529	76.2	72.8	Х
	30830 30832	Hairdressing and other body and appearance care services	1 314 1 178	630 292 517 710	157 156 115 782	24.9 22.4	22.0 16.2	80.1 X
	30833 30837	Nail services	468 284	211 782 226 349	12 957 28 417	6.1 12.6	1.8 4.0	X X X
	39000	Merchandise sales	612	372 476 372 476	27 571 27 571	7.4	3.9	80.0
	39001 39200	Sales of other merchandise, not specified by type	612 101	45 369	341	7.4 .8	3.9 Z	X X
	39500 39501	All other receipts	160	164 508	8 969	5.5	1.3	81.9
		and others	160	164 508	8 969	5.5	1.3	Х
311512		Flight training	942	X	1 637 609	X	100.0	90.6
	30200	Tuition, fees, and other payments from providing academic or technical instruction	940	1 637 609	1 513 936	92.4	92.4	Х
	39000 39001	Merchandise sales	236 236	282 498 282 498	63 028 63 028	22.3 22.3	3.8 3.8	90.6
	39200 39500	Sales of food and beverages All other receipts.	15 120	17 710 175 086	87 60 558	.5 34.6	Z 3.7	X X 90.6
	39501	All other amounts received from providing services to clients, students,						
211510		and others	120	175 086	60 558	34.6	3.7	X
611513	20000	Apprenticeship training	206	×	91 516	X	100.0	60.3
	30200	Tuition, fees, and other payments from providing academic or technical instruction	206	91 516	86 445	94.5	94.5	Х
	39000 39001	Merchandise sales	31 31	15 747 15 747	1 649 1 649	10.5 10.5	1.8 1.8	60.3 X
	39500 39501	All other receipts	50	35 893	3 107	8.7	3.4	60.3
		and others	50	35 893	3 107	8.7	3.4	Х
611519		Other technical and trade schools	2 745	X	3 461 776	Х	100.0	87.9
	30200	Tuition, fees, and other payments from providing academic or technical instruction	2 741	3 461 776	3 294 732	95.2	95.2	х
	39000	Merchandise sales	513	911 225	95 843	10.5	2.8	85.1
	39001 39200	Sales of other merchandise, not specified by type	513 57	911 225 355 763	95 843 3 312	10.5 .9	2.8 .1	X
	39500 39501	All other receipts	265	895 095	67 889	7.6	2.0	86.6
		and others	265	895 095	67 889	7.6	2.0	Х
6115191		Technical and trade schools (except computer repair and truck driving schools)	2 322	x	3 009 409	x	100.0	88.5
	30200	Tuition, fees, and other payments from providing academic or technical						.,
	39000	instruction	2 319 480	3 009 409 878 968	2 855 272 88 265	94.9 10.0	94.9 2.9	X 85.6
	39001 39200	Sales of other merchandise, not specified by type	480 57	878 968 355 763	88 265 3 312	10.0 .9	2.9	X
	39500 39501	All other receipts	232	848 503	62 560	7.4	2.1	87.2
	00001	and others	232	848 503	62 560	7.4	2.1	X
115192		Computer repair training	56	X	105 992	X	100.0	100.0
	30200	Tuition, fees, and other payments from providing academic or technical	FC	105 000	07.750	00.0	00.0	V
115100		instruction	56	105 992	97 759	92.2	92.2	X
6115193	20000	Truck driving schools	367	×	346 375	X	100.0	77.9
	30200	Tuition, fees, and other payments from providing academic or technical instruction	366	346 375	341 701	98.7	98.7	Х
	39000 39001	Merchandise sales	29 29	15 290 15 290	1 209 1 209	7.9 7.9	.3 .3	77.9 X
	39500 39501	All other receipts	28	33 639	3 465	10.3	1.0	77.5
	55551	and others	28	33 639	3 465	10.3	1.0	X

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	Economic Cer			ts with the product line	Product I	ine receipts/reve	enue	
NAICS	Product					As percent of revenu		
code	line code	Tax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.						
61		Educational services – Con.						
611		Educational services — Con.						
6116		Other schools and instruction	22 718	x	7 094 665	x	100.0	70.6
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction	22 710 4 758	7 092 590 1 581 117	6 686 803 210 969	94.3 13.3	94.3 3.0	X 61.7
	39001 39200	Sales of other merchandise, not specified by type	4 758 1 064	1 581 117 359 009	210 969 44 251	13.3 12.3	3.0	X
	39500	All other receipts	1 557	828 476	152 642	18.4	2.2	68.5
	39501	All other amounts received from providing services to clients, students, and others	1 557	828 476	152 642	18.4	2.2	Х
61161		Fine arts schools	7 308	x	1 498 813	х	100.0	68.7
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction	7 308 1 731	1 498 813 427 250	1 418 190 56 536	94.6 13.2	94.6 3.8	X 65.1
	39001 39200	Sales of other merchandise, not specified by type	1 731 200	427 250 63 085	56 536 5 306	13.2	3.8	X
	39500 39501	All other receipts. All other amounts received from providing services to clients, students,	538	150 465	18 781	12.5	1.3	67.2
	39301	and others	538	150 465	18 781	12.5	1.3	Х
611610		Fine arts schools	7 308	x	1 498 813	х	100.0	68.7
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction	7 308 1 731	1 498 813 427 250	1 418 190 56 536	94.6 13.2	94.6 3.8	X 65.1
	39001 39200	Sales of other merchandise, not specified by type	1 731 200	427 250 63 085	56 536 5 306	13.2 8.4	3.8	X
	39500 39501	All other receipts	538	150 465	18 781	12.5	1.3	67.2
	00001	and others	538	150 465	18 781	12.5	1.3	Х
6116101		Dance schools (including children's and professionals')	5 803	x	1 144 149	х	100.0	69.6
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction	5 803 1 392	1 144 149 320 058	1 083 458 40 852	94.7 12.8	94.7 3.6	X 64.7
	39001 39200	Sales of other merchandise, not specified by type	1 392 185	320 058 53 459	40 852 5 011	12.8 9.4	3.6 .4	X X
	39500 39501	All other receipts	447	113 573	14 828	13.1	1.3	67.5
		and others	447	113 573	14 828	13.1	1.3	Х
6116102		Art, drama, and music schools	1 505	x	354 664	Х	100.0	66.0
	30200	Tuition, fees, and other payments from providing academic or technical	1 505	254 664	334 732	04.4	94.4	~
	39000	instruction Merchandise sales	1 505 339	354 664 107 192	15 684	94.4 14.6	4.4	66.0
	39001 39200	Sales of other merchandise, not specified by type	339 15	107 192 9 626	15 684 295	14.6 3.1	4.4 .1	X X
	39500 39501	All other receipts	91	36 892	3 953	10.7	1.1	66.0
		and others	91	36 892	3 953	10.7	1.1	Х
61162		Sports and recreation instruction	7 535	X	2 097 669	Х	100.0	66.4
	30200	Tuition, fees, and other payments from providing academic or technical instruction	7 535	2 097 669	1 926 340	91.8	91.8	х
	39000	Merchandise sales	2 457	770 684 770 684	97 837 97 837	12.7	4.7	54.4
	39001 39200	Sales of other merchandise, not specified by type	2 457 781	244 591	37 163	12.7 15.2	4.7 1.8	X
	39500 39501	All other receipts	573	229 206	36 329	15.9	1.7	60.4
		and others	573	229 206	36 329	15.9	1.7	Х
611620		Sports and recreation instruction	7 535	×	2 097 669	Х	100.0	66.4
	30200	Tuition, fees, and other payments from providing academic or technical instruction	7 535	2 097 669	1 926 340	91.8	91.8	X
	39000 39001	Merchandise sales Sales of other merchandise, not specified by type	2 457 2 457	770 684 770 684	97 837 97 837	12.7 12.7	4.7 4.7	54.4 X
	39200 39500	Sales of food and beverages All other receipts	781 573	244 591 229 206	37 163 36 329	15.2 15.9	1.8 1.7	X 60.4
	39500	All other amounts received from providing services to clients, students,						
04400		and others	573	229 206	36 329	15.9	1.7	X
61163		Language schools	711	×	514 715	X	100.0	84.0
	30200	Tuition, fees, and other payments from providing academic or technical instruction	711	514 715	442 325	85.9	85.9	Х
	39000 39001	Merchandise sales	172 172	120 648 120 648	10 558 10 558	8.8 8.8	2.1 2.1	83.7 X
	39200 39500	Sales of food and beverages All other receipts.	10 189	16 869 262 272	167 61 665	1.0 23.5	Z 12.0	X 84.0
	39501	All other amounts received from providing services to clients, students, and others	189	262 272	61 665	23.5	12.0	X

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

				s with the product line	Product I	ine receipts/reve	enue	
NAICS	Product	Tay status kind of husiness and product line				As percent of total receipts/ revenue of—		
code	line code	Tax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage (percent
		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX— Con.						
61		Educational services—Con.						
611		Educational services—Con.						
6116		Other schools and instruction—Con.						
61163		Language schools—Con.						
611630		Language schools	711	x	514 715	×	100.0	84.0
	30200	Tuition, fees, and other payments from providing academic or technical		511 515	440.005	05.0	25.0	
	39000	instruction	711 172	514 715 120 648	442 325 10 558	85.9 8.8	85.9 2.1	83.7
	39001 39200	Sales of other merchandise, not specified by type	172 10	120 648 16 869	10 558 167	8.8 1.0	2.1 Z	>
	39500	All other receipts	189	262 272	61 665	23.5	12.0	84.0
	39501	All other amounts received from providing services to clients, students, and others	189	262 272	61 665	23.5	12.0	>
61169		All other schools and instruction	7 164	x	2 983 468	×	100.0	72.2
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction	7 156 398	2 981 393 262 535	2 899 948 46 038	97.3 17.5	97.2 1.5	60.9
	39001	Sales of other merchandise, not specified by type	398	262 535	46 038	17.5	1.5	>
	39200 39500	Sales of food and beverages	73 257	34 464 186 533	1 615 35 867	4.7 19.2	.1 1.2	71.4
	39501	All other amounts received from providing services to clients, students,	257	186 533	35 867	19.2	1.2	×
011001		and others						
611691		Exam preparation and tutoring	3 795	×	1 539 116	X	100.0	78.2
	30200	Tuition, fees, and other payments from providing academic or technical instruction	3 794	1 539 116	1 513 924	98.4	98.4	X
	39000 39001	Merchandise sales	95 95	87 551 87 551	17 985 17 985	20.5 20.5	1.2 1.2	78.2
	39200	Sales of food and beverages	31	17 307	390	2.3	Z	×
	39500 39501	All other receipts	87	43 029	6 817	15.8	.4	78.2
		and others	87	43 029	6 817	15.8	.4	X
611692		Automobile driving schools	1 860	X	478 605	X	100.0	58.5
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction	1 860 75	478 605 48 654	471 488 3 307	98.5 6.8	98.5 .7	X 58.5
	39001 39200	Sales of other merchandise, not specified by type	75 28	48 654 7 259	3 307 141	6.8 1.9	.7 Z	×
	39500 39501	All other receipts	44	26 981	3 669	13.6	.8	53.8
	39501	All other amounts received from providing services to clients, students, and others	44	26 981	3 669	13.6	.8	X
611699		All other miscellaneous schools and instruction	1 509	x	965 747	×	100.0	69.4
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction Merchandise sales	1 502 228	963 672 126 330	914 536 24 746	94.9	94.7 2.6	, X
	39001	Sales of other merchandise, not specified by type	228	126 330	24 746	19.6 19.6	2.6	44.4 X
	39200 39500	Sales of food and beverages	14 126	9 898 116 523	1 084 25 381	11.0 21.8	.1 2.6	69.4
	39501	All other amounts received from providing services to clients, students, and others	126	116 523	25 381	21.8	2.6	×
0117			3 353			X X	100.0	62.9
6117		Educational support services	3 333	×	2 371 874	^	100.0	02.8
	30200	Tuition, fees, and other payments from providing academic or technical instruction	2 228	1 257 228	961 299	76.5	40.5	X
	39000 39001	Merchandise sales	431 431	315 610 315 610	75 379 75 379	23.9 23.9	3.2 3.2	62.6 X
	39200	Sales of food and beverages	45	12 720	58	.5 92.0	Z	X X 44.2
	39500 39501	All other receipts	1 334	1 451 224	1 335 138		56.3	
		and others	1 334	1 451 224	1 335 138	92.0	56.3	X
61171		Educational support services	3 353	X	2 371 874	X	100.0	62.9
	30200	Tuition, fees, and other payments from providing academic or technical instruction	2 228	1 257 228	961 299	76.5	40.5	×
	39000	Merchandise sales	431	315 610	75 379	23.9	3.2	62.6
	39001 39200	Sales of other merchandise, not specified by type	431 45	315 610 12 720	75 379 58	23.9 .5	3.2 Z	×
	39500 39501	All other receipts. All other amounts received from providing services to clients, students,	1 334	1 451 224	1 335 138	92.0	56.3	44.2
	00001	and others	1 334	1 451 224	1 335 138	92.0	56.3	×
611710		Educational support services	3 353	x	2 371 874	x	100.0	62.9
	30200	Tuition, fees, and other payments from providing academic or technical						
	39000	instruction Merchandise sales	2 228 431	1 257 228 315 610	961 299 75 379	76.5 23.9	40.5 3.2	62.6
	39001	Sales of other merchandise, not specified by type	431	315 610	75 379	23.9	32	X X
	39200 39500	Sales of food and beverages	45 1 334	12 720 1 451 224	58 1 335 138	.5 92.0	Z 56.3	44.2
	39501	All other amounts received from providing services to clients, students, and others	1 334	1 451 224	1 335 138	92.0	56.3	×

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

110 1007 L	conomic cer	iodoj						
			Establishmen	ts with the product line	Product I	line receipts/revenue		
NAICS	Product	Tax status, kind of business, and product line				As percent of total receipts/ revenue of —		
code	line code	rax status, kind of business, and product line	Number	Total receipts/ revenue (\$1,000)	Amount ¹ (\$1,000)	Estab- lishments with the product line	All estab- lishments ¹	Response coverage ² (percent)
		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.						
61		Educational services—Con.						
611		Educational services—Con.						
6117		Educational support services—Con.						
61171		Educational support services—Con.						
611710		Educational support services—Con.						
6117101		Educational support services (except test development and evaluation services)	1 774	x	1 206 236	×	100.0	68.2
	30200 39000 39001 39200 39500 39501	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type Sales of food and beverages All other receipts All other amounts received from providing services to clients, students, and others	1 695 195 195 45 236	866 757 128 076 128 076 12 720 460 904 460 904	784 585 52 030 52 030 58 369 563 369 563	90.5 40.6 40.6 .5 80.2	65.0 4.3 4.3 Z 30.6	X 67.3 X X 52.8
6117102		Educational test development and evaluation services	1 579	x	1 165 638	х	100.0	57.4
	30200 39000 39001 39500 39501	Tuition, fees, and other payments from providing academic or technical instruction Merchandise sales Sales of other merchandise, not specified by type All other receipts All other amounts received from providing services to clients, students, and others	533 236 236 1 098	390 471 187 534 187 534 990 320 990 320	176 714 23 349 23 349 965 575	45.3 12.5 12.5 97.5	15.2 2.0 2.0 82.8 82.8	X 57.4 X 38.2

¹Product line receipts/revenue and product line percents may not sum to total due to exclusion of selected lines to avoid disclosing data for individual companies, due to rounding, and/or due to exclusion of lines that did not meet publication criteria.

²Receipts/revenue of establishments reporting product line receipts/revenue as percent of total receipts/revenue.

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms. For the full technical documentation, see Appendix C.

Appendix A. Explanation of Terms

ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical to 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 2002.

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.

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.

RECEIPTS/REVENUE

Receipts (basic dollar volume measure for service establishments of firms subject to federal income tax). Includes gross receipts from customers or clients for services provided, from the use of facilities, and from merchandise sold in 2002 whether or not payment was received in 2002. 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., that 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 amounts received from the rental and leasing of vehicles, equipment, instruments, and tools; 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 performed 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 and other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a local, state, or federal tax agency. Also excluded are gross receipts from departments and concessions operated by others; sales of used equipment previously rented or leased to customers; domestic intracompany transfers; proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale); income from interest, rental of real estate, dividends, contributions, and grants; receipts of foreign parent firms and subsidiaries; and other nonoperating income, such as franchise fees. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or

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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 receipts from customers or clients for services provided in 2002, whether or not payment was received in 2002, 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. Revenue now includes gains or losses from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale). 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 and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency; gross receipts of departments or concessions operated by others; and amounts transferred to operating funds from capital or reserve funds.

A-2 Appendix A Educational Services

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 industry group includes establishments classified in the following 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.

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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.

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.

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.

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.

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.

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 BEAUTY AND COSMETOLOGY SCHOOLS

This 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.

611512 FLIGHT TRAINING

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

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611513 APPRENTICESHIP TRAINING

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

611519 OTHER TECHNICAL AND TRADE SCHOOLS

This 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.

6115191 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.

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.

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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.

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.

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

611692 AUTOMOBILE DRIVING SCHOOLS

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

611699 ALL OTHER MISCELLANEOUS SCHOOLS AND INSTRUCTION

This 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.

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.

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6117101 EDUCATIONAL SUPPORT SERVICES (EXCEPT TEST DEVELOPMENT AND EVALUATION SERVICES)

Establishments primarily engaged in providing noninstructional services that support educational processes or 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.

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Appendix C. Methodology

SOURCES OF THE DATA

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent report forms to be completed for each of their establishments and returned to the Census Bureau. For most very small firms, data from existing administrative records of other federal agencies were used instead. These records provide basic information on location, kind of business, receipts/revenue, payroll, number of employees, and legal form of organization.

Firms in the 2002 Economic Census are divided into those sent report forms and those not sent report forms. The coverage of and the method of obtaining census information from each are described below:

- 1. Establishments sent a report form:
 - 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 2002 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 precludes reliance solely on administrative records sources. The sample was stratified by industry and geography.
- 2. Establishments not sent a report form:
 - a. Small employers, i.e., single-establishment firms with payroll below a specified cutoff, not selected into the small employer sample. Although the payroll cutoff varies by kind of business, small employers not sent a report form generally include firms with less than 10 employees and represent about 10 percent of total receipts/revenue of establishments covered in the census. Data on receipts/revenue, payroll, and employment for these small employers 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 2002. Receipts information for these firms was obtained from administrative records of other federal agencies. Although consisting of many firms, nonemployers account for less than 10 percent of total receipts of all establishments covered in the census. Data for nonemployers are not included in this report, but are released in the annual *Nonemployer Statistics* series.

The report forms used to collect information for establishments in this sector are available at help.econ.census.gov/econhelp/resources/.

A more detailed examination of census methodology is presented in the *History of the Economic Census* at www.census.gov/econ/www/history.html.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments are based on the *North American Industry Classification System, United States, 2002* manual. There were no changes between the 2002 edition and the 1997 edition affecting this sector. Tables at www.census.gov/epcd/naics02/ identify all industries that changed between the 1997 North American Industry Classification System (NAICS) and 2002 NAICS.

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The method of assigning classifications and the level of detail at which establishments were classified depends on whether a report form was obtained for the establishment.

- 1. Establishments that returned a report form were classified on the basis of their self-designation, product line receipts/revenue, and responses to other industry-specific inquiries.
- 2. Establishments without a report form:
 - a. Small employers not sent a form were, where possible, 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 1997 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 2002 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 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 report form. 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 without a report form, the tax status classification was based on administrative records of other federal agencies.

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 in the economic census are subject to nonsampling errors. Nonsampling errors can be attributed to many sources during the development or execution of the census:

- 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 Product Lines 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 report forms 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.

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The Census Bureau obtains limited information extracted from administrative records of other federal agencies, such as gross receipts from federal income tax records and employment and payroll from payroll tax records. 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.

Key tables in this report include a column for "Percent of receipts/revenue from administrative records." This includes receipts/revenue information obtained from administrative records of other federal agencies. The "Percent of receipts/revenue estimated" includes receipts/revenue information that was imputed based on historic company ratios or administrative records, or on industry averages.

The Census Bureau recommends that data users incorporate this information into their analyses, as nonsampling error and sampling error could impact the conclusions drawn from economic census data.

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/revenue, payroll, and number of employees, 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 form, were available only from establishments responding to those inquiries.

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. Unless otherwise noted in specific reports, data for industry-specific inquiries were expanded in direct relationship to total receipts/revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts/revenue 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 industry-specific data were expanded include a coverage indicator for each publication category, which shows the receipts/revenue of establishments responding to the industry-specific inquiry as a percent of total receipts/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.

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. Techniques employed to limit disclosure are discussed at www.census.gov/epcd/ec02/disclosure.htm.

Educational Services Appendix C C-3

Appendix D. Geographic Notes

Not applicable for this report.

Appendix E. Metropolitan and Micropolitan Statistical Areas

Not applicable for this report.

2002 Economic Census

U.S. Census Bureau, 2002 Economic Census