

Florida

1997

Issued August 1999

EC97S61A-FL

1997 Economic Census

Educational Services

Geographic Area Series



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

Helping You Make Informed Decisions

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

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FLORIDA								
61	Educational services	2 248	1 058 027	321 540	74 495	15 730	23.8	10.4
611	Educational services	2 248	1 058 027	321 540	74 495	15 730	23.8	10.4
6114	Business schools, & computer & management training	351	249 558	82 671	18 214	2 585	20.2	9.0
61141	Business & secretarial schools	26	16 788	6 358	1 764	411	46.4	6.3
611410	Business & secretarial schools	26	16 788	6 358	1 764	411	46.4	6.3
61142	Computer training	151	112 093	38 830	8 550	1 154	14.2	15.2
611420	Computer training	151	112 093	38 830	8 550	1 154	14.2	15.2
61143	Professional & management development training	174	120 677	37 483	7 900	1 020	22.2	3.6
611430	Professional & management development training	174	120 677	37 483	7 900	1 020	22.2	3.6
6115	Technical & trade schools	402	371 639	107 234	25 759	4 752	11.0	7.3
61151	Technical & trade schools	402	371 639	107 234	25 759	4 752	11.0	7.3
611511	Cosmetology & barber schools	89	17 103	6 079	1 395	442	22.4	15.3
611512	Flight training	98	177 659	49 294	12 010	1 758	7.5	8.3
611513	Apprenticeship training	15	2 333	709	97	26	68.9	31.1
611519	Other trade & technical schools	200	174 544	51 152	12 257	2 526	12.7	5.3
6116	Other schools & instruction	1 297	374 738	112 795	26 321	7 345	33.8	13.0
61161	Fine arts schools	400	65 998	17 928	4 374	1 648	39.1	10.3
611610	Fine arts schools	400	65 998	17 928	4 374	1 648	39.1	10.3
6116101	Dance schools (including children's & professionals)	327	53 371	14 442	3 601	1 375	35.9	8.5
6116102	Art, drama, & music schools	73	12 627	3 486	773	273	53.0	18.2
61162	Sports & recreation instruction	455	125 465	40 457	9 441	2 221	44.9	14.1
611620	Sports & recreation instruction	455	125 465	40 457	9 441	2 221	44.9	14.1
61163	Language schools	39	34 512	8 536	2 025	599	9.7	.7
611630	Language schools	39	34 512	8 536	2 025	599	9.7	.7
61169	All other schools & instruction	403	148 763	45 874	10 481	2 877	27.6	16.1
611691	Exam preparation & tutoring	142	49 180	16 897	3 726	1 245	23.7	26.2
611692	Automobile driving schools	56	18 133	4 472	970	404	41.7	18.0
611699	All other miscellaneous schools & instruction	205	81 450	24 505	5 785	1 228	26.9	9.5
6117	Educational support services	198	62 092	18 840	4 201	1 048	55.5	19.3
61171	Educational support services	198	62 092	18 840	4 201	1 048	55.5	19.3
611710	Educational support services	198	62 092	18 840	4 201	1 048	55.5	19.3

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
FLORIDA									
61	Educational services	277	127 934	111 694	43 060	10 317	2 351	19.3	24.1
611	Educational services	277	127 934	111 694	43 060	10 317	2 351	19.3	24.1
6114	Business schools, & computer & management training ..	19	6 559	5 975	2 168	553	77	37.4	30.1
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61143	Professional & management development training	18	D	D	D	D	b	D	D
611430	Professional & management development training ..	18	D	D	D	D	b	D	D
6115	Technical & trade schools	55	27 026	22 879	8 676	2 064	385	21.7	28.1
61151	Technical & trade schools	55	27 026	22 879	8 676	2 064	385	21.7	28.1
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	40	D	D	D	D	c	D	D
611519	Other trade & technical schools	14	17 122	14 899	5 604	1 326	186	15.4	13.2
6116	Other schools & instruction	186	80 885	71 013	28 538	6 879	1 777	17.2	16.4
61161	Fine arts schools	32	13 591	9 687	4 305	1 154	322	17.5	16.1
611610	Fine arts schools	32	13 591	9 687	4 305	1 154	322	17.5	16.1
6116101	Dance schools (including children's & professionals)	11	1 365	1 339	520	152	64	20.1	6.2
6116102	Art, drama, & music schools	21	12 226	8 348	3 785	1 002	258	17.2	17.3
61162	Sports & recreation instruction	33	7 975	7 833	2 023	444	142	33.0	13.2
611620	Sports & recreation instruction	33	7 975	7 833	2 023	444	142	33.0	13.2
61163	Language schools	6	1 681	1 639	751	133	62	8.0	2.6
611630	Language schools	6	1 681	1 639	751	133	62	8.0	2.6
61169	All other schools & instruction	115	57 638	51 854	21 459	5 148	1 251	15.3	17.4
611691	Exam preparation & tutoring	14	1 558	1 735	690	169	53	53.6	46.4
611692	Automobile driving schools	10	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	91	D	D	D	D	g	D	D
6117	Educational support services	17	13 464	11 827	3 678	821	112	18.1	59.3
61171	Educational support services	17	13 464	11 827	3 678	821	112	18.1	59.3
611710	Educational support services	17	13 464	11 827	3 678	821	112	18.1	59.3

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAYTONA BEACH, FL MSA								
61	Educational services	65	29 675	7 167	1 573	391	26.0	15.8
611	Educational services	65	29 675	7 167	1 573	391	26.0	15.8
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	14	11 288	3 634	686	135	11.5	31.0
61151	Technical & trade schools	14	11 288	3 634	686	135	11.5	31.0
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611512	Flight training	7	7 478	1 908	290	51	8.5	44.9
6116	Other schools & instruction	43	9 888	2 025	528	178	60.3	8.4
61161	Fine arts schools	10	939	214	59	26	50.3	—
611610	Fine arts schools	10	939	214	59	26	50.3	—
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	17	5 667	1 048	309	76	54.6	12.7
611620	Sports & recreation instruction	17	5 667	1 048	309	76	54.6	12.7
61169	All other schools & instruction	16	3 282	763	160	76	72.9	3.4
611692	Automobile driving schools	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT MYERS—CAPE CORAL, FL MSA								
61	Educational services	41	10 531	3 256	718	191	27.3	8.3
611	Educational services	41	10 531	3 256	718	191	27.3	8.3
6115	Technical & trade schools	8	1 177	430	112	30	33.6	5.5
61151	Technical & trade schools	8	1 177	430	112	30	33.6	5.5
611511	Cosmetology & barber schools	3	834	335	90	20	D	—
6116	Other schools & instruction	25	7 272	1 952	420	116	28.1	2.4
61161	Fine arts schools	6	1 118	289	77	23	42.0	—
611610	Fine arts schools	6	1 118	289	77	23	42.0	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	11	1 768	426	82	20	79.9	8.3
611620	Sports & recreation instruction	11	1 768	426	82	20	79.9	8.3
61169	All other schools & instruction	8	4 386	1 237	261	73	3.6	.7
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
FORT PIERCE—PORT ST. LUCIE, FL MSA								
61	Educational services	32	6 272	1 288	246	64	66.4	12.5
611	Educational services	32	6 272	1 288	246	64	66.4	12.5
6115	Technical & trade schools	8	1 283	308	73	22	78.6	—
61151	Technical & trade schools	8	1 283	308	73	22	78.6	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	18	4 134	556	106	36	69.8	6.6
61162	Sports & recreation instruction	5	D	D	D	a	D	D
611620	Sports & recreation instruction	5	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	a	D	D
FORT WALTON BEACH, FL MSA								
61	Educational services	24	7 378	3 018	722	158	18.4	29.6
611	Educational services	24	7 378	3 018	722	158	18.4	29.6
6115	Technical & trade schools	5	420	73	17	9	73.6	15.5
61151	Technical & trade schools	5	420	73	17	9	73.6	15.5
6116	Other schools & instruction	14	6 564	2 825	677	131	11.3	30.9
61161	Fine arts schools	4	709	359	60	23	26.0	—
611610	Fine arts schools	4	709	359	60	23	26.0	—
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
GAINESVILLE, FL MSA								
61	Educational services	30	7 323	1 949	399	156	35.7	3.2
611	Educational services	30	7 323	1 949	399	156	35.7	3.2
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	17	3 068	995	201	99	30.8	7.0
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	6	1 136	300	50	27	31.7	9.5
JACKSONVILLE, FL MSA								
61	Educational services	136	69 027	23 482	5 468	1 132	21.2	1.7
611	Educational services	136	69 027	23 482	5 468	1 132	21.2	1.7
6114	Business schools, & computer & management training	30	40 367	14 486	3 529	395	9.7	.3
61142	Computer training	15	36 169	12 980	3 224	308	6.3	—
611420	Computer training	15	36 169	12 980	3 224	308	6.3	—
6115	Technical & trade schools	27	11 548	4 057	854	190	15.4	6.1
61151	Technical & trade schools	27	11 548	4 057	854	190	15.4	6.1
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
611519	Other trade & technical schools	12	7 997	2 936	587	113	15.9	1.1
6116	Other schools & instruction	71	14 931	4 154	922	523	49.9	2.4
61161	Fine arts schools	31	4 298	1 257	325	165	48.7	5.0
611610	Fine arts schools	31	4 298	1 257	325	165	48.7	5.0
6116101	Dance schools (including children's & professionals)	29	D	D	D	c	D	D
61162	Sports & recreation instruction	21	4 438	977	186	72	88.7	.1
611620	Sports & recreation instruction	21	4 438	977	186	72	88.7	.1
61169	All other schools & instruction	18	D	D	D	e	D	D
611692	Automobile driving schools	4	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAKELAND–WINTER HAVEN, FL MSA								
61	Educational services	44	17 277	5 637	1 488	348	18.5	11.1
611	Educational services	44	17 277	5 637	1 488	348	18.5	11.1
6115	Technical & trade schools	10	7 677	2 612	758	129	12.0	1.3
61151	Technical & trade schools	10	7 677	2 612	758	129	12.0	1.3
611512	Flight training	7	D	D	D	c	D	D
6116	Other schools & instruction	28	5 506	1 787	362	143	33.0	2.9
61162	Sports & recreation instruction	11	3 328	887	164	50	28.6	2.9
611620	Sports & recreation instruction	11	3 328	887	164	50	28.6	2.9
61169	All other schools & instruction	8	D	D	D	b	D	D
MELBOURNE–TITUSVILLE–PALM BAY, FL MSA								
61	Educational services	67	18 367	6 015	1 243	325	29.2	33.8
611	Educational services	67	18 367	6 015	1 243	325	29.2	33.8
6114	Business schools, & computer & management training	8	4 109	1 553	333	41	23.1	26.9
6115	Technical & trade schools	13	5 961	1 749	266	86	14.5	65.7
61151	Technical & trade schools	13	5 961	1 749	266	86	14.5	65.7
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611512	Flight training	4	D	D	D	b	D	D
6116	Other schools & instruction	39	7 391	2 329	532	186	39.3	16.0
61161	Fine arts schools	16	2 956	912	234	79	55.6	14.7
611610	Fine arts schools	16	2 956	912	234	79	55.6	14.7
6116101	Dance schools (including children's & professionals)	13	2 032	562	161	62	35.4	21.5
61162	Sports & recreation instruction	14	2 556	880	172	65	25.3	25.4
611620	Sports & recreation instruction	14	2 556	880	172	65	25.3	25.4
61169	All other schools & instruction	9	1 879	537	126	42	32.6	5.3
MIAMI–FORT LAUDERDALE, FL CMSA								
61	Educational services	644	354 893	95 408	21 635	4 721	22.0	11.3
611	Educational services	644	354 893	95 408	21 635	4 721	22.0	11.3
6114	Business schools, & computer & management training	90	36 010	14 519	2 051	375	31.9	22.6
61141	Business & secretarial schools	10	4 004	1 658	488	105	22.1	15.1
611410	Business & secretarial schools	10	4 004	1 658	488	105	22.1	15.1
61142	Computer training	36	17 648	7 002	1 070	166	23.2	38.6
611420	Computer training	36	17 648	7 002	1 070	166	23.2	38.6
61143	Professional & management development training	44	14 358	5 859	493	104	45.3	4.9
611430	Professional & management development training	44	14 358	5 859	493	104	45.3	4.9
6115	Technical & trade schools	116	174 283	41 062	9 961	1 859	8.1	5.2
61151	Technical & trade schools	116	174 283	41 062	9 961	1 859	8.1	5.2
611511	Cosmetology & barber schools	22	3 544	1 266	251	101	26.4	17.2
611512	Flight training	24	74 389	16 364	4 067	382	5.5	.2
611519	Other trade & technical schools	62	94 457	22 835	5 560	1 355	8.2	8.1
6116	Other schools & instruction	373	121 325	34 131	8 325	2 229	30.8	14.9
61161	Fine arts schools	104	19 443	5 303	1 348	434	36.5	9.1
611610	Fine arts schools	104	19 443	5 303	1 348	434	36.5	9.1
6116101	Dance schools (including children's & professionals)	84	17 121	4 714	1 193	348	30.0	9.1
6116102	Art, drama, & music schools	20	2 322	589	155	86	84.4	9.5
61162	Sports & recreation instruction	118	22 376	5 803	1 206	369	59.5	15.4
611620	Sports & recreation instruction	118	22 376	5 803	1 206	369	59.5	15.4
61163	Language schools	21	28 740	7 193	1 703	531	7.2	.3
611630	Language schools	21	28 740	7 193	1 703	531	7.2	.3
61169	All other schools & instruction	130	50 766	15 832	4 068	895	29.3	25.2
611691	Exam preparation & tutoring	49	16 420	4 531	1 171	355	17.7	38.5
611692	Automobile driving schools	20	5 761	1 546	364	131	60.0	40.0
611699	All other miscellaneous schools & instruction	61	28 585	9 755	2 533	409	29.8	14.6
6117	Educational support services	65	23 275	5 696	1 298	258	65.9	21.3
61171	Educational support services	65	23 275	5 696	1 298	258	65.9	21.3
611710	Educational support services	65	23 275	5 696	1 298	258	65.9	21.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MIAMI-FORT LAUDERDALE, FL CMSA—Con.								
Fort Lauderdale, FL PMSA								
61	Educational services	304	166 840	42 556	8 924	2 309	24.5	15.7
611	Educational services	304	166 840	42 556	8 924	2 309	24.5	15.7
6114	Business schools, & computer & management training	45	18 636	7 352	728	101	35.8	32.3
61142	Computer training	17	10 798	4 273	510	56	24.5	55.0
611420	Computer training	17	10 798	4 273	510	56	24.5	55.0
61143	Professional & management development training	26	D	D	D	b	D	D
611430	Professional & management development training	26	D	D	D	b	D	D
6115	Technical & trade schools	47	65 712	14 620	3 409	871	7.8	6.1
61151	Technical & trade schools	47	65 712	14 620	3 409	871	7.8	6.1
611511	Cosmetology & barber schools	7	1 115	330	86	39	33.2	1.0
611512	Flight training	9	6 322	1 787	205	62	28.4	2.3
611519	Other trade & technical schools	26	56 932	12 234	3 065	757	4.0	5.6
6116	Other schools & instruction	181	68 489	17 819	4 165	1 208	27.2	19.1
61161	Fine arts schools	51	8 095	2 010	519	205	47.1	12.2
611610	Fine arts schools	51	8 095	2 010	519	205	47.1	12.2
6116101	Dance schools (including children's & professionals')	41	6 768	1 695	453	147	42.1	11.3
6116102	Art, drama, & music schools	10	1 327	315	66	58	72.6	16.7
61162	Sports & recreation instruction	67	13 827	3 976	873	281	60.6	21.2
611620	Sports & recreation instruction	67	13 827	3 976	873	281	60.6	21.2
61163	Language schools	9	D	D	D	e	D	D
611630	Language schools	9	D	D	D	e	D	D
61169	All other schools & instruction	54	D	D	D	e	D	D
611691	Exam preparation & tutoring	22	10 068	2 622	682	167	19.9	48.1
611692	Automobile driving schools	7	3 794	962	213	58	54.6	45.4
611699	All other miscellaneous schools & instruction	25	D	D	D	c	D	D
6117	Educational support services	31	14 003	2 765	622	129	74.8	22.7
61171	Educational support services	31	14 003	2 765	622	129	74.8	22.7
611710	Educational support services	31	14 003	2 765	622	129	74.8	22.7
Miami, FL PMSA								
61	Educational services	340	188 053	52 852	12 711	2 412	19.8	7.4
611	Educational services	340	188 053	52 852	12 711	2 412	19.8	7.4
6114	Business schools, & computer & management training	45	17 374	7 167	1 323	274	27.7	12.1
61142	Computer training	19	6 850	2 729	560	110	21.1	12.8
611420	Computer training	19	6 850	2 729	560	110	21.1	12.8
61143	Professional & management development training	18	D	D	D	b	D	D
611430	Professional & management development training	18	D	D	D	b	D	D
6115	Technical & trade schools	69	108 571	26 442	6 552	988	8.2	4.7
61151	Technical & trade schools	69	108 571	26 442	6 552	988	8.2	4.7
611511	Cosmetology & barber schools	15	2 429	936	165	62	23.3	24.6
611512	Flight training	15	68 067	14 577	3 862	320	3.4	—
611519	Other trade & technical schools	36	37 525	10 601	2 495	598	14.6	11.8
6116	Other schools & instruction	192	52 836	16 312	4 160	1 021	35.4	9.5
61161	Fine arts schools	53	11 348	3 293	829	229	28.9	7.0
611610	Fine arts schools	53	11 348	3 293	829	229	28.9	7.0
6116101	Dance schools (including children's & professionals')	43	10 353	3 019	740	201	22.1	7.6
61162	Sports & recreation instruction	51	8 549	1 827	333	88	57.8	6.1
611620	Sports & recreation instruction	51	8 549	1 827	333	88	57.8	6.1
61163	Language schools	12	D	D	D	c	D	D
611630	Language schools	12	D	D	D	c	D	D
61169	All other schools & instruction	76	D	D	D	f	D	D
611691	Exam preparation & tutoring	27	6 352	1 909	489	188	14.2	23.3
611692	Automobile driving schools	13	1 967	584	151	73	70.4	29.6
611699	All other miscellaneous schools & instruction	36	D	D	D	e	D	D
6117	Educational support services	34	9 272	2 931	676	129	52.4	19.3
61171	Educational support services	34	9 272	2 931	676	129	52.4	19.3
611710	Educational support services	34	9 272	2 931	676	129	52.4	19.3
NAPLES, FL MSA								
61	Educational services	32	6 759	1 294	289	95	62.4	10.5
611	Educational services	32	6 759	1 294	289	95	62.4	10.5
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	22	4 698	826	196	71	59.3	14.0
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	4	2 110	179	39	16	91.3	—
OCALA, FL MSA								
61	Educational services	15	5 558	1 660	388	121	23.8	63.4
611	Educational services	15	5 558	1 660	388	121	23.8	63.4
6116	Other schools & instruction	9	2 378	678	168	67	31.4	50.1
61169	All other schools & instruction	3	1 843	570	143	51	D	63.0

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ORLANDO, FL MSA								
61	Educational services	283	159 809	54 236	12 974	2 349	18.1	7.2
611	Educational services	283	159 809	54 236	12 974	2 349	18.1	7.2
6114	Business schools, & computer & management training	45	52 104	22 777	5 697	650	4.7	3.5
61142	Computer training	22	21 017	8 320	1 857	214	5.3	5.5
611420	Computer training	22	21 017	8 320	1 857	214	5.3	5.5
61143	Professional & management development training	23	31 087	14 457	3 840	436	4.3	2.1
611430	Professional & management development training	23	31 087	14 457	3 840	436	4.3	2.1
6115	Technical & trade schools	56	53 001	16 497	4 140	725	12.9	2.3
61151	Technical & trade schools	56	53 001	16 497	4 140	725	12.9	2.3
611511	Cosmetology & barber schools	8	886	243	63	19	35.3	14.2
611512	Flight training	16	21 417	5 642	1 427	307	12.1	1.0
611519	Other trade & technical schools	32	30 698	10 612	2 650	399	12.8	2.8
6116	Other schools & instruction	160	48 192	12 819	2 779	889	36.4	16.5
61161	Fine arts schools	40	6 216	1 681	385	190	53.8	6.2
611610	Fine arts schools	40	6 216	1 681	385	190	53.8	6.2
6116101	Dance schools (including children's & professionals')	27	4 087	1 200	280	145	39.2	1.7
6116102	Art, drama, & music schools	13	2 129	481	105	45	81.7	14.7
61162	Sports & recreation instruction	57	12 031	3 520	990	223	66.1	23.8
611620	Sports & recreation instruction	57	12 031	3 520	990	223	66.1	23.8
61163	Language schools	6	2 824	474	114	28	16.1	2.9
611630	Language schools	6	2 824	474	114	28	16.1	2.9
61169	All other schools & instruction	57	27 121	7 144	1 290	448	21.3	17.0
611691	Exam preparation & tutoring	17	7 282	2 493	407	203	33.5	43.6
611692	Automobile driving schools	7	D	D	D	D	D	D
611699	All other miscellaneous schools & instruction	33	D	D	D	D	D	D
6117	Educational support services	22	6 512	2 143	358	85	32.5	8.6
61171	Educational support services	22	6 512	2 143	358	85	32.5	8.6
611710	Educational support services	22	6 512	2 143	358	85	32.5	8.6
PANAMA CITY, FL MSA								
61	Educational services	12	5 141	1 151	277	64	31.7	2.5
611	Educational services	12	5 141	1 151	277	64	31.7	2.5
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611512	Flight training	2	D	D	D	a	D	D
6116	Other schools & instruction	6	845	184	47	33	27.3	14.9
PENSACOLA, FL MSA								
61	Educational services	42	8 859	3 080	772	187	73.1	5.4
611	Educational services	42	8 859	3 080	772	187	73.1	5.4
6115	Technical & trade schools	9	2 324	1 198	259	51	43.6	—
61151	Technical & trade schools	9	2 324	1 198	259	51	43.6	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	23	2 781	629	142	73	77.3	14.1
61162	Sports & recreation instruction	9	1 485	317	67	29	73.5	26.5
611620	Sports & recreation instruction	9	1 485	317	67	29	73.5	26.5
PUNTA GORDA, FL MSA								
61	Educational services	14	16 474	3 792	892	105	10.3	2.0
611	Educational services	14	16 474	3 792	892	105	10.3	2.0
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SARASOTA-BRADENTON, FL MSA								
61	Educational services	80	32 086	14 030	3 458	587	25.7	8.2
611	Educational services	80	32 086	14 030	3 458	587	25.7	8.2
6114	Business schools, & computer & management training	13	3 725	917	192	20	61.5	5.3
6115	Technical & trade schools	14	3 237	1 030	254	54	47.6	4.0
61151	Technical & trade schools	14	3 237	1 030	254	54	47.6	4.0
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	43	23 565	11 662	2 926	488	13.6	8.3
61161	Fine arts schools	14	3 038	649	186	69	11.8	7.4
611610	Fine arts schools	14	3 038	649	186	69	11.8	7.4
6116101	Dance schools (including children's & professionals')	11	D	D	D	b	D	D
61162	Sports & recreation instruction	13	D	D	D	e	D	D
611620	Sports & recreation instruction	13	D	D	D	e	D	D
61169	All other schools & instruction	15	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TALLAHASSEE, FL MSA								
61	Educational services	62	19 180	5 196	1 232	321	38.4	5.0
611	Educational services	62	19 180	5 196	1 232	321	38.4	5.0
6114	Business schools, & computer & management training	12	3 174	907	218	50	58.4	2.4
6115	Technical & trade schools	8	2 062	544	120	40	66.2	1.1
61151	Technical & trade schools	8	2 062	544	120	40	66.2	1.1
611511	Cosmetology & barber schools	4	388	139	29	13	34.8	5.9
6116	Other schools & instruction	37	13 103	3 486	834	218	25.4	6.4
61161	Fine arts schools	13	1 684	485	119	54	61.3	7
611610	Fine arts schools	13	1 684	485	119	54	61.3	7
6116101	Dance schools (including children's & professionals')	6	884	341	83	32	27.6	—
61162	Sports & recreation instruction	13	2 086	503	113	59	76.6	7.0
611620	Sports & recreation instruction	13	2 086	503	113	59	76.6	7.0
61169	All other schools & instruction	11	9 333	2 498	602	105	7.4	7.3
611691	Exam preparation & tutoring	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	D	D
TAMPA—ST. PETERSBURG—CLEARWATER, FL MSA								
61	Educational services	330	182 790	59 284	13 722	2 936	16.6	13.7
611	Educational services	330	182 790	59 284	13 722	2 936	16.6	13.7
6114	Business schools, & computer & management training	57	58 419	12 684	2 784	480	16.6	15.0
61142	Computer training	26	18 315	6 016	1 320	228	6.6	42.6
611420	Computer training	26	18 315	6 016	1 320	228	6.6	42.6
61143	Professional & management development training	27	38 268	5 789	1 208	180	21.9	1.3
611430	Professional & management development training	27	38 268	5 789	1 208	180	21.9	1.3
6115	Technical & trade schools	49	57 744	22 689	5 543	887	6.2	10.5
61151	Technical & trade schools	49	57 744	22 689	5 543	887	6.2	10.5
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	7	29 468	12 538	3 176	452	2.6	20.1
611519	Other trade & technical schools	29	25 161	9 080	2 123	362	8.9	.6
6116	Other schools & instruction	187	53 883	18 555	4 171	1 094	22.7	16.3
61161	Fine arts schools	67	14 709	4 389	1 013	312	23.3	16.5
611610	Fine arts schools	67	14 709	4 389	1 013	312	23.3	16.5
6116101	Dance schools (including children's & professionals')	59	9 678	2 793	683	269	33.4	7.9
6116102	Art, drama, & music schools	8	5 031	1 596	330	43	3.8	33.0
61162	Sports & recreation instruction	58	17 149	5 006	1 125	310	25.5	30.5
611620	Sports & recreation instruction	58	17 149	5 006	1 125	310	25.5	30.5
61169	All other schools & instruction	58	21 620	9 011	1 992	459	20.2	5.0
611691	Exam preparation & tutoring	16	10 420	4 571	961	175	13.6	10.4
611699	All other miscellaneous schools & instruction	37	10 770	4 304	1 005	272	24.1	—
6117	Educational support services	37	12 744	5 356	1 224	475	37.4	12.0
61171	Educational support services	37	12 744	5 356	1 224	475	37.4	12.0
611710	Educational support services	37	12 744	5 356	1 224	475	37.4	12.0
WEST PALM BEACH—BOCA RATON, FL MSA								
61	Educational services	219	70 712	21 588	5 075	1 077	45.9	7.8
611	Educational services	219	70 712	21 588	5 075	1 077	45.9	7.8
6114	Business schools, & computer & management training	44	13 393	4 601	1 092	218	77.8	4.9
61142	Computer training	20	4 189	984	223	83	86.5	1.2
611420	Computer training	20	4 189	984	223	83	86.5	1.2
61143	Professional & management development training	21	5 673	2 445	531	52	57.6	10.7
611430	Professional & management development training	21	5 673	2 445	531	52	57.6	10.7
6115	Technical & trade schools	29	16 850	4 644	1 144	214	13.9	12.0
61151	Technical & trade schools	29	16 850	4 644	1 144	214	13.9	12.0
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611512	Flight training	6	9 430	2 139	521	72	12.3	4.7
611519	Other trade & technical schools	12	4 150	1 321	352	66	18.9	6.4
6116	Other schools & instruction	126	36 369	11 183	2 571	617	43.8	7.5
61161	Fine arts schools	39	6 019	1 116	277	107	60.0	16.8
611610	Fine arts schools	39	6 019	1 116	277	107	60.0	16.8
6116101	Dance schools (including children's & professionals')	34	5 818	1 082	273	96	59.4	17.1
61162	Sports & recreation instruction	56	21 182	7 773	1 820	376	36.2	4.3
611620	Sports & recreation instruction	56	21 182	7 773	1 820	376	36.2	4.3
61163	Language schools	3	2 117	658	154	24	D	—
611630	Language schools	3	2 117	658	154	24	D	—
61169	All other schools & instruction	28	7 051	1 636	320	110	59.8	11.3
611691	Exam preparation & tutoring	12	2 186	685	137	63	52.0	.3
611699	All other miscellaneous schools & instruction	13	3 863	720	125	25	72.0	2.3
6117	Educational support services	20	4 100	1 160	268	28	91.2	3.9
61171	Educational support services	20	4 100	1 160	268	28	91.2	3.9
611710	Educational support services	20	4 100	1 160	268	28	91.2	3.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE FLORIDA METROPOLITAN AREAS								
61	Educational services	76	29 916	9 009	1 924	402	32.0	3.3
611	Educational services	76	29 916	9 009	1 924	402	32.0	3.3
6114	Business schools, & computer & management training	8	D	D	D	b	D	D
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	13	D	D	D	c	D	D
61151	Technical & trade schools	13	D	D	D	c	D	D
611512	Flight training	5	D	D	D	c	D	D
6116	Other schools & instruction	52	D	D	D	c	D	D
61161	Fine arts schools	14	D	D	D	b	D	D
611610	Fine arts schools	14	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	27	D	D	D	b	D	D
611620	Sports & recreation instruction	27	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DAYTONA BEACH, FL MSA									
61	Educational services	8	1 236	1 337	596	135	53	26.5	16.5
611	Educational services	8	1 236	1 337	596	135	53	26.5	16.5
6116	Other schools & instruction	5	D	D	D	D	b	D	D
FORT MYERS—CAPE CORAL, FL MSA									
61	Educational services	7	239	274	108	25	8	69.5	18.4
611	Educational services	7	239	274	108	25	8	69.5	18.4
FORT PIERCE—PORT ST. LUCIE, FL MSA									
61	Educational services	7	3 323	3 373	721	183	42	89.4	1.7
611	Educational services	7	3 323	3 373	721	183	42	89.4	1.7
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
FORT WALTON BEACH, FL MSA									
61	Educational services	3	862	807	214	51	29	—	93.4
611	Educational services	3	862	807	214	51	29	—	93.4
GAINESVILLE, FL MSA									
61	Educational services	11	2 703	2 585	1 097	268	107	37.6	14.7
611	Educational services	11	2 703	2 585	1 097	268	107	37.6	14.7
6116	Other schools & instruction	6	1 459	1 465	731	184	66	6.5	15.6
61169	All other schools & instruction	5	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
JACKSONVILLE, FL MSA									
61	Educational services	20	8 599	8 229	2 940	686	168	38.0	58.3
611	Educational services	20	8 599	8 229	2 940	686	168	38.0	58.3
6115	Technical & trade schools	4	2 888	2 972	921	224	54	11.3	88.7
61151	Technical & trade schools	4	2 888	2 972	921	224	54	11.3	88.7
6116	Other schools & instruction	13	4 287	3 942	1 388	321	88	55.9	36.7
61169	All other schools & instruction	9	3 918	3 566	1 243	281	70	61.1	37.0
611699	All other miscellaneous schools & instruction	7	D	D	D	D	b	D	D
LAKELAND-WINTER HAVEN, FL MSA									
61	Educational services	3	585	629	364	98	38	100.0	-
611	Educational services	3	585	629	364	98	38	100.0	-
MELBOURNE-TITUSVILLE-PALM BAY, FL MSA									
61	Educational services	9	10 353	7 067	2 984	969	229	2.0	26.2
611	Educational services	9	10 353	7 067	2 984	969	229	2.0	26.2
6115	Technical & trade schools	4	2 350	1 456	625	164	29	9.0	86.8
61151	Technical & trade schools	4	2 350	1 456	625	164	29	9.0	86.8
6116	Other schools & instruction	5	8 003	5 611	2 359	805	200	-	8.4
61169	All other schools & instruction	5	8 003	5 611	2 359	805	200	-	8.4
611699	All other miscellaneous schools & instruction	4	D	D	D	D	c	D	D
MIAMI-FORT LAUDERDALE, FL CMSA									
61	Educational services	62	29 421	27 098	11 862	2 810	511	6.1	16.3
611	Educational services	62	29 421	27 098	11 862	2 810	511	6.1	16.3
6115	Technical & trade schools	17	5 513	4 947	2 334	560	97	7.1	30.4
61151	Technical & trade schools	17	5 513	4 947	2 334	560	97	7.1	30.4
6116	Other schools & instruction	40	18 775	17 485	6 975	1 611	339	6.3	15.1
61161	Fine arts schools	7	1 692	1 718	915	271	60	-	76.9
611610	Fine arts schools	7	1 692	1 718	915	271	60	-	76.9
6116102	Art, drama, & music schools	3	D	D	D	D	b	D	D
61162	Sports & recreation instruction	9	1 301	1 295	320	70	26	40.2	34.6
611620	Sports & recreation instruction	9	1 301	1 295	320	70	26	40.2	34.6
61169	All other schools & instruction	21	D	D	D	D	c	D	D
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	17	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D
Fort Lauderdale, FL PMSA									
61	Educational services	22	6 378	6 423	2 934	661	195	5.0	11.1
611	Educational services	22	6 378	6 423	2 934	661	195	5.0	11.1
6115	Technical & trade schools	8	1 244	1 166	504	113	38	23.2	15.0
61151	Technical & trade schools	8	1 244	1 166	504	113	38	23.2	15.0
6116	Other schools & instruction	14	5 134	5 257	2 430	548	157	.6	10.1
61169	All other schools & instruction	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	D	c	D	D
Miami, FL PMSA									
61	Educational services	40	23 043	20 675	8 928	2 149	316	6.4	17.7
611	Educational services	40	23 043	20 675	8 928	2 149	316	6.4	17.7
6115	Technical & trade schools	9	4 269	3 781	1 830	447	59	2.5	34.9
61151	Technical & trade schools	9	4 269	3 781	1 830	447	59	2.5	34.9
6116	Other schools & instruction	26	13 641	12 228	4 545	1 063	182	8.5	16.9
61161	Fine arts schools	5	D	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	D	b	D	D
61162	Sports & recreation instruction	7	D	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NAPLES, FL MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
OCALA, FL MSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	D	b	D	D
ORLANDO, FL MSA									
61	Educational services	28	10 742	10 873	3 374	753	255	18.4	8.6
611	Educational services	28	10 742	10 873	3 374	753	255	18.4	8.6
6115	Technical & trade schools	6	1 062	702	180	43	10	94.2	5.8
61151	Technical & trade schools	6	1 062	702	180	43	10	94.2	5.8
6116	Other schools & instruction	16	8 630	9 128	2 976	667	231	7.6	2.7
61162	Sports & recreation instruction	2	D	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	D	b	D	D
61169	All other schools & instruction	10	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	c	D	D
PANAMA CITY, FL MSA									
61	Educational services	2	D	D	D	D	a	D	D
PENSACOLA, FL MSA									
61	Educational services	8	2 159	1 934	884	228	83	19.1	65.5
611	Educational services	8	2 159	1 934	884	228	83	19.1	65.5
6116	Other schools & instruction	6	D	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D
PUNTA GORDA, FL MSA									
61	Educational services	1	D	D	D	D	a	D	D
SARASOTA—BRADENTON, FL MSA									
61	Educational services	18	6 906	5 827	2 003	431	115	48.2	42.7
611	Educational services	18	6 906	5 827	2 003	431	115	48.2	42.7
6116	Other schools & instruction	15	D	D	D	D	c	D	D
61162	Sports & recreation instruction	5	1 391	1 330	366	59	15	91.4	8.6
611620	Sports & recreation instruction	5	1 391	1 330	366	59	15	91.4	8.6
61169	All other schools & instruction	8	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	7	3 526	2 787	1 138	278	66	14.5	67.7
TALLAHASSEE, FL MSA									
61	Educational services	11	5 051	4 592	1 455	350	79	30.0	17.6
611	Educational services	11	5 051	4 592	1 455	350	79	30.0	17.6
6116	Other schools & instruction	8	3 132	2 866	1 111	269	71	14.1	1.3
61169	All other schools & instruction	6	D	D	D	D	b	D	D
TAMPA—ST. PETERSBURG—CLEARWATER, FL MSA									
61	Educational services	33	22 253	19 775	8 017	1 750	252	8.3	28.2
611	Educational services	33	22 253	19 775	8 017	1 750	252	8.3	28.2
6115	Technical & trade schools	8	D	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	D	b	D	D
6116	Other schools & instruction	17	7 035	7 477	4 410	931	172	7.3	5.5
61161	Fine arts schools	5	1 093	1 178	529	137	41	4.2	30.1
611610	Fine arts schools	5	1 093	1 178	529	137	41	4.2	30.1
6116102	Art, drama, & music schools	3	D	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	D	c	D	D
6117	Educational support services	4	D	D	D	D	a	D	D
61171	Educational support services	4	D	D	D	D	a	D	D
611710	Educational support services	4	D	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WEST PALM BEACH–BOCA RATON, FL MSA									
61	Educational services	26	18 709	13 008	4 817	1 184	253	23.8	7.8
611	Educational services	26	18 709	13 008	4 817	1 184	253	23.8	7.8
6115	Technical & trade schools	8	D	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	D	b	D	D
6116	Other schools & instruction	17	14 682	9 491	3 233	796	169	26.6	1.0
61161	Fine arts schools	3	D	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	10	D	D	D	D	b	D	D
AREA OUTSIDE FLORIDA METROPOLITAN AREAS									
61	Educational services	17	3 573	3 100	1 046	268	86	19.8	74.4
611	Educational services	17	3 573	3 100	1 046	268	86	19.8	74.4
6116	Other schools & instruction	16	D	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALACHUA COUNTY, FL								
61	Educational services	30	7 323	1 949	399	156	35.7	3.2
611	Educational services	30	7 323	1 949	399	156	35.7	3.2
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	17	3 068	995	201	99	30.8	7.0
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	6	1 136	300	50	27	31.7	9.5
BAY COUNTY, FL								
61	Educational services	12	5 141	1 151	277	64	31.7	2.5
611	Educational services	12	5 141	1 151	277	64	31.7	2.5
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611512	Flight training	2	D	D	D	a	D	D
6116	Other schools & instruction	6	845	184	47	33	27.3	14.9
BREVARD COUNTY, FL								
61	Educational services	67	18 367	6 015	1 243	325	29.2	33.8
611	Educational services	67	18 367	6 015	1 243	325	29.2	33.8
6114	Business schools, & computer & management training	8	4 109	1 553	333	41	23.1	26.9
6115	Technical & trade schools	13	5 961	1 749	266	86	14.5	65.7
61151	Technical & trade schools	13	5 961	1 749	266	86	14.5	65.7
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611512	Flight training	4	D	D	D	b	D	D
6116	Other schools & instruction	39	7 391	2 329	532	186	39.3	16.0
61161	Fine arts schools	16	2 956	912	234	79	55.6	14.7
611610	Fine arts schools	16	2 956	912	234	79	55.6	14.7
6116101	Dance schools (including children's & professionals)	13	2 032	562	161	62	35.4	21.5
61162	Sports & recreation instruction	14	2 556	880	172	65	25.3	25.4
611620	Sports & recreation instruction	14	2 556	880	172	65	25.3	25.4
61169	All other schools & instruction	9	1 879	537	126	42	32.6	5.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROWARD COUNTY, FL								
61	Educational services	304	166 840	42 556	8 924	2 309	24.5	15.7
611	Educational services	304	166 840	42 556	8 924	2 309	24.5	15.7
6114	Business schools, & computer & management training	45	18 636	7 352	728	101	35.8	32.3
61142	Computer training	17	10 798	4 273	510	56	24.5	55.0
611420	Computer training	17	10 798	4 273	510	56	24.5	55.0
61143	Professional & management development training	26	D	D	D	b	D	D
611430	Professional & management development training	26	D	D	D	b	D	D
6115	Technical & trade schools	47	65 712	14 620	3 409	871	7.8	6.1
61151	Technical & trade schools	47	65 712	14 620	3 409	871	7.8	6.1
611511	Cosmetology & barber schools	7	1 115	330	86	39	33.2	1.0
611512	Flight training	9	6 322	1 787	205	62	28.4	2.3
611519	Other trade & technical schools	26	56 932	12 234	3 065	757	4.0	5.6
6116	Other schools & instruction	181	68 489	17 819	4 165	1 208	27.2	19.1
61161	Fine arts schools	51	8 095	2 010	519	205	47.1	12.2
611610	Fine arts schools	51	8 095	2 010	519	205	47.1	12.2
6116101	Dance schools (including children's & professionals)	41	6 768	1 695	453	147	42.1	11.3
6116102	Art, drama, & music schools	10	1 327	315	66	58	72.6	16.7
61162	Sports & recreation instruction	67	13 827	3 976	873	281	60.6	21.2
611620	Sports & recreation instruction	67	13 827	3 976	873	281	60.6	21.2
61163	Language schools	9	D	D	D	e	D	D
611630	Language schools	9	D	D	D	e	D	D
61169	All other schools & instruction	54	D	D	D	e	D	D
611691	Exam preparation & tutoring	22	10 068	2 622	682	167	19.9	48.1
611692	Automobile driving schools	7	3 794	962	213	58	54.6	45.4
611699	All other miscellaneous schools & instruction	25	D	D	D	c	D	D
6117	Educational support services	31	14 003	2 765	622	129	74.8	22.7
61171	Educational support services	31	14 003	2 765	622	129	74.8	22.7
611710	Educational support services	31	14 003	2 765	622	129	74.8	22.7
CHARLOTTE COUNTY, FL								
61	Educational services	14	16 474	3 792	892	105	10.3	2.0
611	Educational services	14	16 474	3 792	892	105	10.3	2.0
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CITRUS COUNTY, FL								
61	Educational services	10	2 118	424	107	26	56.9	-
611	Educational services	10	2 118	424	107	26	56.9	-
6116	Other schools & instruction	8	D	D	D	b	D	D
CLAY COUNTY, FL								
61	Educational services	18	5 701	1 829	384	120	29.5	4.9
611	Educational services	18	5 701	1 829	384	120	29.5	4.9
6115	Technical & trade schools	6	4 124	1 280	262	51	21.2	6.8
61151	Technical & trade schools	6	4 124	1 280	262	51	21.2	6.8
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
COLLIER COUNTY, FL								
61	Educational services	32	6 759	1 294	289	95	62.4	10.5
611	Educational services	32	6 759	1 294	289	95	62.4	10.5
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	22	4 698	826	196	71	59.3	14.0
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	4	2 110	179	39	16	91.3	-
COLUMBIA COUNTY, FL								
61	Educational services	6	337	113	15	12	71.5	11.0
611	Educational services	6	337	113	15	12	71.5	11.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DADE COUNTY, FL								
61	Educational services	340	188 053	52 852	12 711	2 412	19.8	7.4
611	Educational services	340	188 053	52 852	12 711	2 412	19.8	7.4
6114	Business schools, & computer & management training	45	17 374	7 167	1 323	274	27.7	12.1
61142	Computer training	19	6 850	2 729	560	110	21.1	12.8
611420	Computer training	19	6 850	2 729	560	110	21.1	12.8
61143	Professional & management development training	18	D	D	D	b	D	D
611430	Professional & management development training	18	D	D	D	b	D	D
6115	Technical & trade schools	69	108 571	26 442	6 552	988	8.2	4.7
61151	Technical & trade schools	69	108 571	26 442	6 552	988	8.2	4.7
611511	Cosmetology & barber schools	15	2 429	936	165	62	23.3	24.6
611512	Flight training	15	68 067	14 577	3 862	320	3.4	—
611519	Other trade & technical schools	36	37 525	10 601	2 495	598	14.6	11.8
6116	Other schools & instruction	192	52 836	16 312	4 160	1 021	35.4	9.5
61161	Fine arts schools	53	11 348	3 293	829	229	28.9	7.0
611610	Fine arts schools	53	11 348	3 293	829	229	28.9	7.0
6116101	Dance schools (including children's & professionals)	43	10 353	3 019	740	201	22.1	7.6
61162	Sports & recreation instruction	51	8 549	1 827	333	88	57.8	6.1
611620	Sports & recreation instruction	51	8 549	1 827	333	88	57.8	6.1
61163	Language schools	12	D	D	D	c	D	D
611630	Language schools	12	D	D	D	c	D	D
61169	All other schools & instruction	76	D	D	D	f	D	D
611691	Exam preparation & tutoring	27	6 352	1 909	489	188	14.2	23.3
611692	Automobile driving schools	13	1 967	584	151	73	70.4	29.6
611699	All other miscellaneous schools & instruction	36	D	D	D	e	D	D
6117	Educational support services	34	9 272	2 931	676	129	52.4	19.3
61171	Educational support services	34	9 272	2 931	676	129	52.4	19.3
611710	Educational support services	34	9 272	2 931	676	129	52.4	19.3
DUVAL COUNTY, FL								
61	Educational services	102	58 031	19 912	4 737	943	18.4	1.6
611	Educational services	102	58 031	19 912	4 737	943	18.4	1.6
6114	Business schools, & computer & management training	25	39 530	14 176	3 481	382	8.3	.3
61142	Computer training	15	36 169	12 980	3 224	308	6.3	—
611420	Computer training	15	36 169	12 980	3 224	308	6.3	—
6115	Technical & trade schools	17	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	54	12 505	3 478	793	444	45.8	2.8
61161	Fine arts schools	25	3 744	1 074	278	131	51.4	5.7
611610	Fine arts schools	25	3 744	1 074	278	131	51.4	5.7
6116101	Dance schools (including children's & professionals)	24	D	D	D	c	D	D
61162	Sports & recreation instruction	14	D	D	D	b	D	D
611620	Sports & recreation instruction	14	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611692	Automobile driving schools	4	D	D	D	c	D	D
ESCAMBIA COUNTY, FL								
61	Educational services	31	7 580	2 664	693	166	69.8	5.0
611	Educational services	31	7 580	2 664	693	166	69.8	5.0
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	17	2 430	579	132	64	74.8	15.4
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
FLAGLER COUNTY, FL								
61	Educational services	3	488	104	35	7	80.9	19.1
611	Educational services	3	488	104	35	7	80.9	19.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GADSDEN COUNTY, FL								
61	Educational services	4	907	322	81	16	25.2	—
611	Educational services	4	907	322	81	16	25.2	—
6116	Other schools & instruction	3	D	D	D	a	D	D
GILCHRIST COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
HARDEE COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HENDRY COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
HERNANDO COUNTY, FL								
61	Educational services	4	433	74	19	11	42.5	57.5
611	Educational services	4	433	74	19	11	42.5	57.5
HILLSBOROUGH COUNTY, FL								
61	Educational services	149	111 610	34 301	8 313	1 698	12.6	3.8
611	Educational services	149	111 610	34 301	8 313	1 698	12.6	3.8
6114	Business schools, & computer & management training	25	40 659	6 728	1 478	205	12.6	1.1
61142	Computer training	14	D	D	D	b	D	D
611420	Computer training	14	D	D	D	b	D	D
61143	Professional & management development training	10	D	D	D	c	D	D
611430	Professional & management development training	10	D	D	D	c	D	D
6115	Technical & trade schools	20	43 870	18 442	4 741	680	3.7	—
61151	Technical & trade schools	20	43 870	18 442	4 741	680	3.7	—
611511	Cosmetology & barber schools	7	D	D	D	b	D	D
611512	Flight training	1	D	D	D	e	D	D
611519	Other trade & technical schools	11	D	D	D	e	D	D
6116	Other schools & instruction	88	D	D	D	e	D	D
61161	Fine arts schools	27	8 847	2 599	582	150	10.7	19.6
611610	Fine arts schools	27	8 847	2 599	582	150	10.7	19.6
6116101	Dance schools (including children's & professionals)	23	3 986	1 061	266	112	22.8	2.4
6116102	Art, drama, & music schools	4	4 861	1 538	316	38	.8	33.8
61162	Sports & recreation instruction	29	D	D	D	b	D	D
611620	Sports & recreation instruction	29	D	D	D	b	D	D
61169	All other schools & instruction	30	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	21	D	D	D	c	D	D
6117	Educational support services	16	D	D	D	e	D	D
61171	Educational support services	16	D	D	D	e	D	D
611710	Educational support services	16	D	D	D	e	D	D
INDIAN RIVER COUNTY, FL								
61	Educational services	22	20 065	6 841	1 473	257	8.1	3.1
611	Educational services	22	20 065	6 841	1 473	257	8.1	3.1
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	b	D	D
611430	Professional & management development training	4	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	c	D	D
61151	Technical & trade schools	6	D	D	D	c	D	D
611512	Flight training	5	D	D	D	c	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
JACKSON COUNTY, FL								
61	Educational services	3	188	27	7	6	D	—
JEFFERSON COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
LAFAYETTE COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
LAKE COUNTY, FL								
61	Educational services	20	3 210	813	165	58	66.6	15.2
611	Educational services	20	3 210	813	165	58	66.6	15.2
6115	Technical & trade schools	4	523	169	23	7	52.0	48.0
61151	Technical & trade schools	4	523	169	23	7	52.0	48.0
6116	Other schools & instruction	13	D	D	D	b	D	D
61161	Fine arts schools	5	D	D	D	a	D	D
611610	Fine arts schools	5	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	5	D	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEE COUNTY, FL								
61	Educational services	41	10 531	3 256	718	191	27.3	8.3
611	Educational services	41	10 531	3 256	718	191	27.3	8.3
6115	Technical & trade schools	8	1 177	430	112	30	33.6	5.5
61151	Technical & trade schools	8	1 177	430	112	30	33.6	5.5
611511	Cosmetology & barber schools	3	834	335	90	20	D	—
6116	Other schools & instruction	25	7 272	1 952	420	116	28.1	2.4
61161	Fine arts schools	6	1 118	289	77	23	42.0	—
611610	Fine arts schools	6	1 118	289	77	23	42.0	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	11	1 768	426	82	20	79.9	8.3
611620	Sports & recreation instruction	11	1 768	426	82	20	79.9	8.3
61169	All other schools & instruction	8	4 386	1 237	261	73	3.6	.7
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
LEON COUNTY, FL								
61	Educational services	58	18 273	4 874	1 151	305	39.1	5.2
611	Educational services	58	18 273	4 874	1 151	305	39.1	5.2
6115	Technical & trade schools	8	2 062	544	120	40	66.2	1.1
61151	Technical & trade schools	8	2 062	544	120	40	66.2	1.1
611511	Cosmetology & barber schools	4	388	139	29	13	34.8	5.9
6116	Other schools & instruction	34	D	D	D	c	D	D
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	6	884	341	83	32	27.6	—
61162	Sports & recreation instruction	12	D	D	D	b	D	D
611620	Sports & recreation instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	10	D	D	D	b	D	D
611691	Exam preparation & tutoring	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	b	D	D
LEVY COUNTY, FL								
61	Educational services	3	253	82	12	5	100.0	—
611	Educational services	3	253	82	12	5	100.0	—
MADISON COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
MANATEE COUNTY, FL								
61	Educational services	23	17 623	10 583	2 598	341	11.4	9.9
611	Educational services	23	17 623	10 583	2 598	341	11.4	9.9
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	15	D	D	D	e	D	D
61162	Sports & recreation instruction	6	D	D	D	e	D	D
611620	Sports & recreation instruction	6	D	D	D	e	D	D
MARION COUNTY, FL								
61	Educational services	15	5 558	1 660	388	121	23.8	63.4
611	Educational services	15	5 558	1 660	388	121	23.8	63.4
6116	Other schools & instruction	9	2 378	678	168	67	31.4	50.1
61169	All other schools & instruction	3	1 843	570	143	51	D	63.0
MARTIN COUNTY, FL								
61	Educational services	18	2 343	668	130	34	50.9	28.2
611	Educational services	18	2 343	668	130	34	50.9	28.2
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	a	D	D
MONROE COUNTY, FL								
61	Educational services	14	4 101	1 064	205	63	93.8	6.2
611	Educational services	14	4 101	1 064	205	63	93.8	6.2
6116	Other schools & instruction	12	D	D	D	b	D	D
61162	Sports & recreation instruction	11	3 861	1 015	195	59	93.4	6.6
611620	Sports & recreation instruction	11	3 861	1 015	195	59	93.4	6.6

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							From administrative records ¹	Estimated ²
NASSAU COUNTY, FL								
61	Educational services	6	1 606	909	202	34	25.6	—
611	Educational services	6	1 606	909	202	34	25.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
OKALOOSA COUNTY, FL								
61	Educational services	24	7 378	3 018	722	158	18.4	29.6
611	Educational services	24	7 378	3 018	722	158	18.4	29.6
6115	Technical & trade schools	5	420	73	17	9	73.6	15.5
61151	Technical & trade schools	5	420	73	17	9	73.6	15.5
6116	Other schools & instruction	14	6 564	2 825	677	131	11.3	30.9
61161	Fine arts schools	4	709	359	60	23	26.0	—
611610	Fine arts schools	4	709	359	60	23	26.0	—
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
OKEECHOBEE COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
ORANGE COUNTY, FL								
61	Educational services	158	97 978	35 594	8 609	1 387	16.6	6.1
611	Educational services	158	97 978	35 594	8 609	1 387	16.6	6.1
6114	Business schools, & computer & management training	30	43 864	17 860	4 461	539	2.1	3.8
61142	Computer training	12	19 956	8 007	1 791	197	.8	5.2
611420	Computer training	12	19 956	8 007	1 791	197	.8	5.2
61143	Professional & management development training	18	23 908	9 853	2 670	342	3.3	2.6
611430	Professional & management development training	18	23 908	9 853	2 670	342	3.3	2.6
6115	Technical & trade schools	26	27 022	10 480	2 401	355	13.0	1.2
61151	Technical & trade schools	26	27 022	10 480	2 401	355	13.0	1.2
611512	Flight training	5	D	D	D	b	D	D
611519	Other trade & technical schools	19	D	D	D	e	D	D
6116	Other schools & instruction	93	25 756	6 857	1 662	464	41.7	14.3
61161	Fine arts schools	21	3 024	695	150	76	73.8	11.5
611610	Fine arts schools	21	3 024	695	150	76	73.8	11.5
6116101	Dance schools (including children's & professionals')	10	D	D	D	b	D	D
6116102	Art, drama, & music schools	11	D	D	D	b	D	D
61162	Sports & recreation instruction	36	8 294	2 630	769	155	60.6	26.6
611620	Sports & recreation instruction	36	8 294	2 630	769	155	60.6	26.6
61163	Language schools	5	D	D	D	a	D	D
611630	Language schools	5	D	D	D	a	D	D
61169	All other schools & instruction	31	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	19	D	D	D	c	D	D
OSCEOLA COUNTY, FL								
61	Educational services	19	3 985	1 001	207	50	72.1	.6
611	Educational services	19	3 985	1 001	207	50	72.1	.6
6115	Technical & trade schools	9	2 465	579	128	25	61.8	.4
61151	Technical & trade schools	9	2 465	579	128	25	61.8	.4
6116	Other schools & instruction	8	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PALM BEACH COUNTY, FL								
61	Educational services	219	70 712	21 588	5 075	1 077	45.9	7.8
611	Educational services	219	70 712	21 588	5 075	1 077	45.9	7.8
6114	Business schools, & computer & management training	44	13 393	4 601	1 092	218	77.8	4.9
61142	Computer training	20	4 189	984	223	83	86.5	1.2
611420	Computer training	20	4 189	984	223	83	86.5	1.2
61143	Professional & management development training	21	5 673	2 445	531	52	57.6	10.7
611430	Professional & management development training	21	5 673	2 445	531	52	57.6	10.7
6115	Technical & trade schools	29	16 850	4 644	1 144	214	13.9	12.0
61151	Technical & trade schools	29	16 850	4 644	1 144	214	13.9	12.0
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611512	Flight training	6	9 430	2 139	521	72	12.3	4.7
611519	Other trade & technical schools	12	4 150	1 321	352	66	18.9	6.4
6116	Other schools & instruction	126	36 369	11 183	2 571	617	43.8	7.5
61161	Fine arts schools	39	6 019	1 116	277	107	60.0	16.8
611610	Fine arts schools	39	6 019	1 116	277	107	60.0	16.8
6116101	Dance schools (including children's & professionals)	34	5 818	1 082	273	96	59.4	17.1
61162	Sports & recreation instruction	56	21 182	7 773	1 820	376	36.2	4.3
611620	Sports & recreation instruction	56	21 182	7 773	1 820	376	36.2	4.3
61163	Language schools	3	2 117	658	154	24	D	—
611630	Language schools	3	2 117	658	154	24	D	—
61169	All other schools & instruction	28	7 051	1 636	320	110	59.8	11.3
611691	Exam preparation & tutoring	12	2 186	685	137	63	52.0	.3
611699	All other miscellaneous schools & instruction	13	3 863	720	125	25	72.0	2.3
6117	Educational support services	20	4 100	1 160	268	28	91.2	3.9
61171	Educational support services	20	4 100	1 160	268	28	91.2	3.9
611710	Educational support services	20	4 100	1 160	268	28	91.2	3.9
PASCO COUNTY, FL								
61	Educational services	21	9 008	2 568	581	146	32.1	5.7
611	Educational services	21	9 008	2 568	581	146	32.1	5.7
6115	Technical & trade schools	5	796	280	65	26	46.0	8.2
61151	Technical & trade schools	5	796	280	65	26	46.0	8.2
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	7 174	1 990	460	115	20.8	6.3
61161	Fine arts schools	9	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
PINELLAS COUNTY, FL								
61	Educational services	156	61 739	22 341	4 809	1 081	21.2	32.5
611	Educational services	156	61 739	22 341	4 809	1 081	21.2	32.5
6114	Business schools, & computer & management training	29	16 722	5 658	1 250	270	21.1	49.6
61142	Computer training	11	D	D	D	c	D	D
611420	Computer training	11	D	D	D	c	D	D
61143	Professional & management development training	15	D	D	D	b	D	D
611430	Professional & management development training	15	D	D	D	b	D	D
6115	Technical & trade schools	24	13 078	3 967	737	181	12.1	45.8
61151	Technical & trade schools	24	13 078	3 967	737	181	12.1	45.8
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	5	D	D	D	b	D	D
6116	Other schools & instruction	83	24 829	9 912	2 189	483	21.1	18.2
61161	Fine arts schools	29	D	D	D	c	D	D
611610	Fine arts schools	29	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	26	D	D	D	c	D	D
61162	Sports & recreation instruction	27	7 947	2 516	601	168	25.8	54.8
611620	Sports & recreation instruction	27	7 947	2 516	601	168	25.8	54.8
61169	All other schools & instruction	25	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	7 667	3 838	790	106	9.0	—
611699	All other miscellaneous schools & instruction	16	D	D	D	b	D	D
6117	Educational support services	20	7 110	2 804	633	147	38.9	18.2
61171	Educational support services	20	7 110	2 804	633	147	38.9	18.2
611710	Educational support services	20	7 110	2 804	633	147	38.9	18.2
POLK COUNTY, FL								
61	Educational services	44	17 277	5 637	1 488	348	18.5	11.1
611	Educational services	44	17 277	5 637	1 488	348	18.5	11.1
6115	Technical & trade schools	10	7 677	2 612	758	129	12.0	1.3
61151	Technical & trade schools	10	7 677	2 612	758	129	12.0	1.3
611512	Flight training	7	D	D	D	c	D	D
6116	Other schools & instruction	28	5 506	1 787	362	143	33.0	2.9
61162	Sports & recreation instruction	11	3 328	887	164	50	28.6	2.9
611620	Sports & recreation instruction	11	3 328	887	164	50	28.6	2.9
61169	All other schools & instruction	8	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PUTNAM COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
ST. JOHNS COUNTY, FL								
61	Educational services	10	3 689	832	145	35	51.3	—
611	Educational services	10	3 689	832	145	35	51.3	—
6115	Technical & trade schools	3	1 952	487	114	21	D	—
61151	Technical & trade schools	3	1 952	487	114	21	D	—
6116	Other schools & instruction	5	D	D	D	a	D	D
ST. LUCIE COUNTY, FL								
61	Educational services	14	3 929	620	116	30	75.6	3.2
611	Educational services	14	3 929	620	116	30	75.6	3.2
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
SANTA ROSA COUNTY, FL								
61	Educational services	11	1 279	416	79	21	92.7	7.3
611	Educational services	11	1 279	416	79	21	92.7	7.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SARASOTA COUNTY, FL								
61	Educational services	57	14 463	3 447	860	246	43.2	6.1
611	Educational services	57	14 463	3 447	860	246	43.2	6.1
6114	Business schools, & computer & management training	11	D	D	D	a	D	D
6115	Technical & trade schools	11	D	D	D	b	D	D
61151	Technical & trade schools	11	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	28	D	D	D	c	D	D
61161	Fine arts schools	8	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
61169	All other schools & instruction	12	3 796	888	227	50	33.5	—
SEMINOLE COUNTY, FL								
61	Educational services	86	54 636	16 828	3 993	854	14.0	9.2
611	Educational services	86	54 636	16 828	3 993	854	14.0	9.2
6114	Business schools, & computer & management training	12	D	D	D	c	D	D
61143	Professional & management development training	4	D	D	D	b	D	D
611430	Professional & management development training	4	D	D	D	b	D	D
6115	Technical & trade schools	17	22 991	5 269	1 588	338	6.6	2.8
61151	Technical & trade schools	17	22 991	5 269	1 588	338	6.6	2.8
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
611512	Flight training	4	D	D	D	c	D	D
611519	Other trade & technical schools	9	D	D	D	c	D	D
6116	Other schools & instruction	46	19 295	5 205	953	355	22.7	22.0
61161	Fine arts schools	11	1 965	704	166	87	18.2	1.8
611610	Fine arts schools	11	1 965	704	166	87	18.2	1.8
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	14	3 084	788	203	53	75.3	21.0
611620	Sports & recreation instruction	14	3 084	788	203	53	75.3	21.0
61169	All other schools & instruction	20	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	5 329	1 921	280	146	25.1	59.5
611699	All other miscellaneous schools & instruction	10	D	D	D	b	D	D
6117	Educational support services	11	D	D	D	b	D	D
61171	Educational support services	11	D	D	D	b	D	D
611710	Educational support services	11	D	D	D	b	D	D
SUMTER COUNTY, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SUWANNEE COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
TAYLOR COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
VOLUSIA COUNTY, FL								
61	Educational services	62	29 187	7 063	1 538	384	25.1	15.8
611	Educational services	62	29 187	7 063	1 538	384	25.1	15.8
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	13	D	D	D	c	D	D
61151	Technical & trade schools	13	D	D	D	c	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611512	Flight training	6	D	D	D	b	D	D
6116	Other schools & instruction	41	D	D	D	c	D	D
61161	Fine arts schools	10	939	214	59	26	50.3	—
611610	Fine arts schools	10	939	214	59	26	50.3	—
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
61162	Sports & recreation instruction	16	D	D	D	b	D	D
611620	Sports & recreation instruction	16	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	b	D	D
611692	Automobile driving schools	3	D	D	D	a	D	D
WAKULLA COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALTAMONTE SPRINGS, FL								
61	Educational services	18	11 782	3 024	510	118	10.7	8.0
611	Educational services	18	11 782	3 024	510	118	10.7	8.0
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	6 992	1 377	221	49	6.0	4.6
61169	All other schools & instruction	3	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	a	D	D
6117	Educational support services	4	3 374	1 195	176	40	13.0	—
61171	Educational support services	4	3 374	1 195	176	40	13.0	—
611710	Educational support services	4	3 374	1 195	176	40	13.0	—
APOPKA, FL								
61	Educational services	1	D	D	D	a	D	D
ATLANTIC BEACH, FL *								
61	Educational services	4	586	141	27	5	53.1	—
611	Educational services	4	586	141	27	5	53.1	—
AUBURNDALE, FL								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AVENTURA, FL *								
61	Educational services	9	1 320	414	30	13	62.6	28.1
611	Educational services	9	1 320	414	30	13	62.6	28.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	883	178	28	12	86.1	—
BARTOW, FL								
61	Educational services	1	D	D	D	a	D	D
BISCAYNE PARK, FL								
61	Educational services	1	D	D	D	a	D	D
BOCA RATON, FL								
61	Educational services	57	18 485	5 379	1 163	257	75.9	5.2
611	Educational services	57	18 485	5 379	1 163	257	75.9	5.2
6114	Business schools, & computer & management training	19	8 097	2 561	529	107	87.1	.6
6115	Technical & trade schools	4	1 540	309	59	10	19.7	19.0
61151	Technical & trade schools	4	1 540	309	59	10	19.7	19.0
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	27	6 081	1 837	368	127	66.8	7.7
61161	Fine arts schools	10	1 007	220	48	26	40.3	46.5
611610	Fine arts schools	10	1 007	220	48	26	40.3	46.5
6116101	Dance schools (including children's & professionals)	7	D	D	D	a	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
6117	Educational support services	7	2 767	672	207	13	94.2	5.8
61171	Educational support services	7	2 767	672	207	13	94.2	5.8
611710	Educational support services	7	2 767	672	207	13	94.2	5.8
BOYNTON BEACH, FL								
61	Educational services	10	1 559	444	86	23	32.3	2.0
611	Educational services	10	1 559	444	86	23	32.3	2.0
6116	Other schools & instruction	6	1 256	260	79	21	31.9	2.5
BRADENTON, FL								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CAPE CORAL, FL								
61	Educational services	7	1 226	475	101	27	45.1	—
611	Educational services	7	1 226	475	101	27	45.1	—
6116	Other schools & instruction	6	D	D	D	b	D	D
CASSELBERRY, FL								
61	Educational services	8	1 747	548	109	25	40.6	7.8
611	Educational services	8	1 747	548	109	25	40.6	7.8

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLEARWATER, FL								
61	Educational services	36	19 614	7 265	1 585	326	9.6	45.7
611	Educational services	36	19 614	7 265	1 585	326	9.6	45.7
6114	Business schools, & computer & management training	9	9 938	3 223	671	102	5.7	77.3
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	8	3 007	1 114	251	54	18.9	—
61151	Technical & trade schools	8	3 007	1 114	251	54	18.9	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	2 528	918	207	58	22.2	—
61161	Fine arts schools	3	890	363	84	19	D	—
611610	Fine arts schools	3	890	363	84	19	D	—
6116101	Dance schools (including children's & professionals')	3	890	363	84	19	D	—
61169	All other schools & instruction	5	1 119	386	84	24	15.0	—
6117	Educational support services	7	4 141	2 010	456	112	4.7	31.2
61171	Educational support services	7	4 141	2 010	456	112	4.7	31.2
611710	Educational support services	7	4 141	2 010	456	112	4.7	31.2
CLERMONT, FL								
61	Educational services	6	878	196	39	24	96.2	—
611	Educational services	6	878	196	39	24	96.2	—
6116	Other schools & instruction	5	D	D	D	b	D	D
CLEWISTON, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
COCOA, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
COCOA BEACH, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
COCONUT CREEK, FL								
61	Educational services	4	425	81	15	5	39.8	16.5
611	Educational services	4	425	81	15	5	39.8	16.5
COOPER CITY, FL								
61	Educational services	11	2 905	1 015	235	70	57.2	42.8
611	Educational services	11	2 905	1 015	235	70	57.2	42.8
6116	Other schools & instruction	6	2 416	844	202	65	50.1	49.9
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
CORAL GABLES, FL								
61	Educational services	27	15 909	5 173	1 434	226	38.5	4.8
611	Educational services	27	15 909	5 173	1 434	226	38.5	4.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	17	11 875	3 637	1 125	173	39.1	—
61161	Fine arts schools	6	4 744	1 554	406	63	2.1	—
611610	Fine arts schools	6	4 744	1 554	406	63	2.1	—
6116101	Dance schools (including children's & professionals')	6	4 744	1 554	406	63	2.1	—
61169	All other schools & instruction	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	b	D	D
6117	Educational support services	4	2 409	953	181	27	15.5	9.8
61171	Educational support services	4	2 409	953	181	27	15.5	9.8
611710	Educational support services	4	2 409	953	181	27	15.5	9.8

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
CORAL SPRINGS, FL								
61	Educational services	28	5 934	1 329	262	100	69.5	—
611	Educational services	28	5 934	1 329	262	100	69.5	—
6116	Other schools & instruction	18	4 843	1 078	221	84	62.6	—
61161	Fine arts schools	4	867	188	44	18	25.3	—
611610	Fine arts schools	4	867	188	44	18	25.3	—
61162	Sports & recreation instruction	6	1 247	534	119	53	53.5	—
611620	Sports & recreation instruction	6	1 247	534	119	53	53.5	—
61169	All other schools & instruction	8	2 729	356	58	13	78.6	—
611692	Automobile driving schools	1	D	D	D	a	D	D
CRESTVIEW, FL								
61	Educational services	1	D	D	D	a	D	D
CRYSTAL RIVER, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
DADE CITY, FL								
61	Educational services	2	D	D	D	a	D	D
DANIA, FL								
61	Educational services	1	D	D	D	a	D	D
DAVIE, FL								
61	Educational services	17	5 186	1 529	299	94	37.4	27.5
611	Educational services	17	5 186	1 529	299	94	37.4	27.5
6116	Other schools & instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
DAYTONA BEACH, FL								
61	Educational services	12	5 976	1 804	254	38	42.3	54.8
611	Educational services	12	5 976	1 804	254	38	42.3	54.8
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611512	Flight training	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
DE BARY, FL *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DEERFIELD BEACH, FL								
61	Educational services	4	472	182	70	13	89.0	11.0
611	Educational services	4	472	182	70	13	89.0	11.0
DE LAND, FL								
61	Educational services	5	2 747	499	120	30	25.4	—
611	Educational services	5	2 747	499	120	30	25.4	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
DELRAY BEACH, FL								
61	Educational services	9	2 195	474	149	27	73.6	10.9
611	Educational services	9	2 195	474	149	27	73.6	10.9
6116	Other schools & instruction	9	2 195	474	149	27	73.6	10.9
61161	Fine arts schools	5	D	D	D	a	D	D
611610	Fine arts schools	5	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	a	D	D
DELTONA, FL *								
61	Educational services	3	266	72	17	9	D	—
611	Educational services	3	266	72	17	9	D	—

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							From administrative records ¹	Estimated ²
DESTIN, FL								
61	Educational services	3	245	56	13	7	100.0	—
611	Educational services	3	245	56	13	7	100.0	—
DUNEDIN, FL								
61	Educational services	6	2 061	1 187	283	111	16.4	—
611	Educational services	6	2 061	1 187	283	111	16.4	—
EDGEWATER, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
EUSTIS, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
FERNANDINA BEACH, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
FLAGLER BEACH, FL								
61	Educational services	1	D	D	D	a	D	D
FORT LAUDERDALE, FL								
61	Educational services	46	63 882	16 970	4 096	1 156	9.5	7.7
611	Educational services	46	63 882	16 970	4 096	1 156	9.5	7.7
6115	Technical & trade schools	10	D	D	D	f	D	D
61151	Technical & trade schools	10	D	D	D	f	D	D
611519	Other trade & technical schools	6	D	D	D	f	D	D
6116	Other schools & instruction	27	29 601	7 121	1 691	510	14.3	13.0
61161	Fine arts schools	7	1 260	308	106	31	44.0	12.9
611610	Fine arts schools	7	1 260	308	106	31	44.0	12.9
6116101	Dance schools (including children's & professionals)	5	D	D	D	a	D	D
61162	Sports & recreation instruction	9	3 436	836	185	35	82.8	3.8
611620	Sports & recreation instruction	9	3 436	836	185	35	82.8	3.8
61163	Language schools	4	D	D	D	e	D	D
611630	Language schools	4	D	D	D	e	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
611691	Exam preparation & tutoring	4	D	D	D	b	D	D
FORT MYERS, FL								
61	Educational services	9	2 471	1 009	217	73	10.2	—
611	Educational services	9	2 471	1 009	217	73	10.2	—
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
FORT PIERCE, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
FORT WALTON BEACH, FL								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
GAINESVILLE, FL								
61	Educational services	25	5 674	1 612	344	148	19.8	3.7
611	Educational services	25	5 674	1 612	344	148	19.8	3.7
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	15	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	6	1 136	300	50	27	31.7	9.5
GREENACRES, FL								
61	Educational services	1	D	D	D	a	D	D
GULF BREEZE, FL								
61	Educational services	2	D	D	D	a	D	D
GULFPORT, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
HALLANDALE, FL								
61	Educational services	4	420	60	17	10	72.9	27.1
611	Educational services	4	420	60	17	10	72.9	27.1
HIALEAH, FL								
61	Educational services	20	6 306	2 364	487	134	14.5	4.1
611	Educational services	20	6 306	2 364	487	134	14.5	4.1
6115	Technical & trade schools	6	3 623	1 294	296	74	7.0	—
61151	Technical & trade schools	6	3 623	1 294	296	74	7.0	—
6116	Other schools & instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
HIALEAH GARDENS, FL								
61	Educational services	1	D	D	D	a	D	D
HOLLY HILL, FL								
61	Educational services	1	D	D	D	a	D	D
HOLLYWOOD, FL								
61	Educational services	30	6 209	1 343	348	107	52.5	13.2
611	Educational services	30	6 209	1 343	348	107	52.5	13.2
6115	Technical & trade schools	7	1 589	393	94	27	34.8	40.4
61151	Technical & trade schools	7	1 589	393	94	27	34.8	40.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	17	2 956	509	119	57	36.2	5.9
61161	Fine arts schools	8	1 085	170	42	43	51.6	1.8
611610	Fine arts schools	8	1 085	170	42	43	51.6	1.8
61169	All other schools & instruction	4	D	D	D	a	D	D
HOMESTEAD, FL								
61	Educational services	3	514	103	27	7	D	—
611	Educational services	3	514	103	27	7	D	—
INDIAN HARBOUR BEACH, FL								
61	Educational services	3	349	75	19	6	100.0	—
611	Educational services	3	349	75	19	6	100.0	—
INVERNESS, FL								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
JACKSONVILLE, FL (CC) *								
61	Educational services	102	58 031	19 912	4 737	943	18.4	1.6
611	Educational services	102	58 031	19 912	4 737	943	18.4	1.6
6114	Business schools, & computer & management training	25	39 530	14 176	3 481	382	8.3	.3
61142	Computer training	15	36 169	12 980	3 224	308	6.3	—
611420	Computer training	15	36 169	12 980	3 224	308	6.3	—
6115	Technical & trade schools	17	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	54	12 505	3 478	793	444	45.8	2.8
61161	Fine arts schools	25	3 744	1 074	278	131	51.4	5.7
611610	Fine arts schools	25	3 744	1 074	278	131	51.4	5.7
6116101	Dance schools (including children's & professionals)	24	D	D	D	c	D	D
61162	Sports & recreation instruction	14	D	D	D	b	D	D
611620	Sports & recreation instruction	14	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611692	Automobile driving schools	4	D	D	D	c	D	D
JACKSONVILLE CITY (BALANCE), FL *								
61	Educational services	94	56 950	19 589	4 669	914	17.7	1.6
611	Educational services	94	56 950	19 589	4 669	914	17.7	1.6
6114	Business schools, & computer & management training	20	38 668	13 896	3 423	367	7.2	.3
61142	Computer training	12	D	D	D	e	D	D
611420	Computer training	12	D	D	D	e	D	D
6115	Technical & trade schools	16	D	D	D	b	D	D
61151	Technical & trade schools	16	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	52	D	D	D	e	D	D
61161	Fine arts schools	24	D	D	D	c	D	D
611610	Fine arts schools	24	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	23	D	D	D	c	D	D
61162	Sports & recreation instruction	13	D	D	D	b	D	D
611620	Sports & recreation instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611692	Automobile driving schools	4	D	D	D	c	D	D
JACKSONVILLE BEACH, FL *								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
JUPITER, FL								
61	Educational services	15	1 962	612	137	41	83.3	.2
611	Educational services	15	1 962	612	137	41	83.3	.2
6116	Other schools & instruction	10	1 319	311	81	31	75.1	.2
KEY BISCAYNE, FL								
61	Educational services	3	236	72	22	7	100.0	—
611	Educational services	3	236	72	22	7	100.0	—
KEY WEST, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
KISSIMMEE, FL								
61	Educational services	11	3 038	725	157	41	63.8	.3
611	Educational services	11	3 038	725	157	41	63.8	.3
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
LADY LAKE, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LAKE CITY, FL								
61	Educational services	2	D	D	D	a	D	D
LAKE CLARKE SHORES, FL								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LAKELAND, FL								
61	Educational services	16	11 626	4 056	1 172	232	3.8	15.5
611	Educational services	16	11 626	4 056	1 172	232	3.8	15.5
6115	Technical & trade schools	5	D	D	D	c	D	D
61151	Technical & trade schools	5	D	D	D	c	D	D
611512	Flight training	3	D	D	D	c	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
LAKE MARY, FL								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
LAKE PARK, FL								
61	Educational services	3	564	105	25	10	D	-
611	Educational services	3	564	105	25	10	D	-
LAKE WALES, FL								
61	Educational services	1	D	D	D	a	D	D
LAKE WORTH, FL								
61	Educational services	6	1 479	487	120	33	85.2	-
611	Educational services	6	1 479	487	120	33	85.2	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
LANTANA, FL								
61	Educational services	3	228	71	21	12	100.0	-
611	Educational services	3	228	71	21	12	100.0	-
LARGO, FL								
61	Educational services	11	2 125	919	218	66	27.7	2.3
611	Educational services	11	2 125	919	218	66	27.7	2.3
6116	Other schools & instruction	7	1 738	816	195	50	11.6	2.8
LAUDERDALE-BY-THE-SEA, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
LAUDERDALE LAKES, FL								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
LAUDERHILL, FL								
61	Educational services	4	341	82	10	5	83.9	-
611	Educational services	4	341	82	10	5	83.9	-
LEESBURG, FL								
61	Educational services	2	D	D	D	a	D	D
LIGHTHOUSE POINT, FL								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
LONGWOOD, FL								
61	Educational services	12	9 974	3 863	1 132	141	4.5	3.4
611	Educational services	12	9 974	3 863	1 132	141	4.5	3.4
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
LYNN HAVEN, FL								
61	Educational services	2	D	D	D	a	D	D
MADEIRA BEACH, FL								
61	Educational services	1	D	D	D	a	D	D
MADISON, FL								
61	Educational services	1	D	D	D	a	D	D
MAITLAND, FL								
61	Educational services	11	12 503	4 690	1 058	104	5.8	5.5
611	Educational services	11	12 503	4 690	1 058	104	5.8	5.5
6114	Business schools, & computer & management training	4	11 216	4 313	1 025	98	1.1	—
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	a	D	D
MARGATE, FL								
61	Educational services	11	2 079	774	147	69	31.2	48.3
611	Educational services	11	2 079	774	147	69	31.2	48.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	1 270	447	103	51	44.1	49.2
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
MARIANNA, FL								
61	Educational services	2	D	D	D	a	D	D
MARY ESTHER, FL								
61	Educational services	1	D	D	D	a	D	D
MELBOURNE, FL								
61	Educational services	18	7 510	2 155	361	116	26.9	50.1
611	Educational services	18	7 510	2 155	361	116	26.9	50.1
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	12	3 124	955	216	74	41.8	2.7
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
MELBOURNE BEACH, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MIAMI, FL								
61	Educational services	63	22 224	6 292	1 469	445	25.3	38.5
611	Educational services	63	22 224	6 292	1 469	445	25.3	38.5
6115	Technical & trade schools	18	9 912	2 735	588	195	29.5	43.5
61151	Technical & trade schools	18	9 912	2 735	588	195	29.5	43.5
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	35	9 949	2 654	671	213	19.5	26.4
61162	Sports & recreation instruction	11	3 373	438	103	20	26.3	2.6
611620	Sports & recreation instruction	11	3 373	438	103	20	26.3	2.6
61163	Language schools	4	1 627	785	195	58	—	—
611630	Language schools	4	1 627	785	195	58	—	—
61169	All other schools & instruction	14	4 329	1 313	343	127	11.5	58.6
MIAMI BEACH, FL								
61	Educational services	16	5 205	1 126	228	67	39.8	1.5
611	Educational services	16	5 205	1 126	228	67	39.8	1.5
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	9	3 430	785	157	58	45.1	2.2
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
MIAMI SHORES, FL								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
MIAMI SPRINGS, FL								
61	Educational services	7	6 261	1 955	457	68	4.9	.2
611	Educational services	7	6 261	1 955	457	68	4.9	.2
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611512	Flight training	3	D	D	D	b	D	D
MILTON, FL								
61	Educational services	1	D	D	D	a	D	D
MIRAMAR, FL								
61	Educational services	4	256	76	11	3	81.6	18.4
611	Educational services	4	256	76	11	3	81.6	18.4
MONTICELLO, FL								
61	Educational services	1	D	D	D	a	D	D
NAPLES, FL								
61	Educational services	21	5 264	1 022	222	79	77.9	.4
611	Educational services	21	5 264	1 022	222	79	77.9	.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	15	3 317	573	133	57	82.0	.7
61169	All other schools & instruction	4	2 110	179	39	16	91.3	—
NEPTUNE BEACH, FL *								
61	Educational services	1	D	D	D	a	D	D
NEW PORT RICHEY, FL								
61	Educational services	7	1 240	356	83	29	58.0	12.6
611	Educational services	7	1 240	356	83	29	58.0	12.6
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
NEW SMYRNA BEACH, FL								
61	Educational services	4	1 279	245	125	35	52.2	43.6
611	Educational services	4	1 279	245	125	35	52.2	43.6
6116	Other schools & instruction	4	1 279	245	125	35	52.2	43.6
NICEVILLE, FL								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
NORTH BAY VILLAGE, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NORTH LAUDERDALE, FL								
61	Educational services	4	468	104	23	10	56.4	-
611	Educational services	4	468	104	23	10	56.4	-
NORTH MIAMI, FL								
61	Educational services	11	2 843	946	232	67	25.3	16.0
611	Educational services	11	2 843	946	232	67	25.3	16.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	1 876	603	136	53	24.6	18.6
61169	All other schools & instruction	3	D	D	D	b	D	D
NORTH MIAMI BEACH, FL								
61	Educational services	12	6 701	2 395	579	151	18.5	5.8
611	Educational services	12	6 701	2 395	579	151	18.5	5.8
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
NORTH PALM BEACH, FL								
61	Educational services	8	1 050	213	51	14	60.9	-
611	Educational services	8	1 050	213	51	14	60.9	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
OAKLAND PARK, FL								
61	Educational services	18	12 723	1 265	297	55	9.4	3.2
611	Educational services	18	12 723	1 265	297	55	9.4	3.2
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	10	1 218	441	103	29	13.5	21.1
OCALA, FL								
61	Educational services	11	5 282	1 611	381	116	19.8	66.7
611	Educational services	11	5 282	1 611	381	116	19.8	66.7
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	3	1 843	570	143	51	D	63.0
OCOEE, FL								
61	Educational services	2	D	D	D	a	D	D
OKEECHOBEE, FL								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
OLDSMAR, FL								
61	Educational services	4	1 666	551	114	32	24.4	—
611	Educational services	4	1 666	551	114	32	24.4	—
6116	Other schools & instruction	3	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	a	D	D
OPA-LOCKA, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ORANGE CITY, FL								
61	Educational services	3	642	280	58	36	—	—
611	Educational services	3	642	280	58	36	—	—
ORANGE PARK, FL								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
ORLANDO, FL								
61	Educational services	45	18 926	6 012	1 613	269	29.8	14.6
611	Educational services	45	18 926	6 012	1 613	269	29.8	14.6
6115	Technical & trade schools	10	7 777	3 082	731	118	13.4	4.1
61151	Technical & trade schools	10	7 777	3 082	731	118	13.4	4.1
611512	Flight training	5	D	D	D	b	D	D
6116	Other schools & instruction	25	7 791	1 919	642	115	51.9	13.8
61161	Fine arts schools	6	765	59	11	14	100.0	—
611610	Fine arts schools	6	765	59	11	14	100.0	—
61162	Sports & recreation instruction	8	2 776	947	397	66	64.5	30.0
611620	Sports & recreation instruction	8	2 776	947	397	66	64.5	30.0
61163	Language schools	4	D	D	D	a	D	D
611630	Language schools	4	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	a	D	D
ORMOND BEACH, FL								
61	Educational services	12	9 450	1 602	458	102	9.3	1.1
611	Educational services	12	9 450	1 602	458	102	9.3	1.1
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
OVIEDO, FL								
61	Educational services	8	1 405	312	71	25	40.7	30.6
611	Educational services	8	1 405	312	71	25	40.7	30.6
6116	Other schools & instruction	7	D	D	D	b	D	D
PALM BAY, FL								
61	Educational services	5	1 069	409	97	29	4.8	—
611	Educational services	5	1 069	409	97	29	4.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PALM BEACH, FL								
61	Educational services	3	858	106	25	6	100.0	—
611	Educational services	3	858	106	25	6	100.0	—
6116	Other schools & instruction	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PALM BEACH GARDENS, FL								
61	Educational services	6	12 816	5 227	1 270	85	12.5	4.3
611	Educational services	6	12 816	5 227	1 270	85	12.5	4.3
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
PALMETTO, FL								
61	Educational services	1	D	D	D	a	D	D
PANAMA CITY, FL								
61	Educational services	4	667	195	45	25	12.3	-
611	Educational services	4	667	195	45	25	12.3	-
PARKER, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PARKLAND, FL								
61	Educational services	2	D	D	D	a	D	D
PEMBROKE PARK, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PEMBROKE PINES, FL								
61	Educational services	17	5 815	1 981	437	96	64.2	.3
611	Educational services	17	5 815	1 981	437	96	64.2	.3
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	12	3 061	983	254	63	37.6	.4
61161	Fine arts schools	6	922	242	64	20	66.4	-
611610	Fine arts schools	6	922	242	64	20	66.4	-
6116101	Dance schools (including children's & professionals)	5	D	D	D	a	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
PENSACOLA, FL								
61	Educational services	16	4 803	1 556	420	103	89.4	.1
611	Educational services	16	4 803	1 556	420	103	89.4	.1
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
PERRY, FL								
61	Educational services	1	D	D	D	a	D	D
PINECREST, FL *								
61	Educational services	8	1 896	379	86	32	88.4	-
611	Educational services	8	1 896	379	86	32	88.4	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
PINELLAS PARK, FL								
61	Educational services	4	1 597	694	160	16	24.3	-
611	Educational services	4	1 597	694	160	16	24.3	-
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PLANTATION, FL								
61	Educational services	19	11 308	3 532	317	74	15.0	74.8
611	Educational services	19	11 308	3 532	317	74	15.0	74.8
6114	Business schools, & computer & management training	5	D	D	D	a	D	D
61142	Computer training	4	D	D	D	a	D	D
611420	Computer training	4	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	2 552	478	125	34	34.6	59.8
61169	All other schools & instruction	4	D	D	D	a	D	D
PLANT CITY, FL								
61	Educational services	1	D	D	D	a	D	D
POMPANO BEACH, FL								
61	Educational services	15	11 458	1 950	503	103	66.9	14.4
611	Educational services	15	11 458	1 950	503	103	66.9	14.4
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	8	2 924	1 062	270	48	22.7	54.0
61169	All other schools & instruction	4	1 867	651	175	25	29.8	70.2
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
PORT ORANGE, FL								
61	Educational services	6	1 463	265	62	15	84.1	2.3
611	Educational services	6	1 463	265	62	15	84.1	2.3
6116	Other schools & instruction	5	D	D	D	a	D	D
61162	Sports & recreation instruction	3	D	D	D	a	D	D
611620	Sports & recreation instruction	3	D	D	D	a	D	D
PORT ST. LUCIE, FL								
61	Educational services	8	759	172	42	14	75.9	16.5
611	Educational services	8	759	172	42	14	75.9	16.5
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
PUNTA GORDA, FL								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
QUINCY, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
RIVIERA BEACH, FL								
61	Educational services	3	D	D	D	a	D	D
ROCKLEDGE, FL								
61	Educational services	1	D	D	D	a	D	D
ROYAL PALM BEACH, FL								
61	Educational services	3	242	30	8	3	D	-
611	Educational services	3	242	30	8	3	D	-
SAFETY HARBOR, FL								
61	Educational services	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ST. AUGUSTINE, FL								
61	Educational services	4	481	83	15	13	100.0	—
611	Educational services	4	481	83	15	13	100.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ST. CLOUD, FL								
61	Educational services	3	D	D	D	a	D	D
ST. PETE BEACH, FL *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
ST. PETERSBURG, FL								
61	Educational services	31	15 373	4 123	834	216	16.7	67.5
611	Educational services	31	15 373	4 123	834	216	16.7	67.5
6115	Technical & trade schools	9	8 477	2 133	324	91	9.8	70.2
61151	Technical & trade schools	9	8 477	2 133	324	91	9.8	70.2
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	16	5 750	1 699	431	109	14.3	72.8
61161	Fine arts schools	7	726	185	61	15	46.8	9.8
611610	Fine arts schools	7	726	185	61	15	46.8	9.8
6116101	Dance schools (including children's & professionals')	7	726	185	61	15	46.8	9.8
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
SANFORD, FL								
61	Educational services	7	D	D	D	c	D	D
611	Educational services	7	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	c	D	D
61151	Technical & trade schools	3	D	D	D	c	D	D
611512	Flight training	3	D	D	D	c	D	D
6116	Other schools & instruction	3	1 451	610	144	39	D	—
SANIBEL, FL								
61	Educational services	1	D	D	D	a	D	D
SARASOTA, FL								
61	Educational services	15	4 269	1 339	299	69	22.8	10.4
611	Educational services	15	4 269	1 339	299	69	22.8	10.4
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	8	1 766	566	131	52	17.3	25.0
SATELLITE BEACH, FL								
61	Educational services	4	2 263	1 011	190	24	8.6	18.8
611	Educational services	4	2 263	1 011	190	24	8.6	18.8
SEBASTIAN, FL								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
SEMINOLE, FL								
61	Educational services	4	356	63	16	12	100.0	—
611	Educational services	4	356	63	16	12	100.0	—
SOUTH DAYTONA, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SOUTH MIAMI, FL								
61	Educational services	15	3 673	1 257	350	97	22.3	5.1
611	Educational services	15	3 673	1 257	350	97	22.3	5.1
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	11	2 226	814	212	52	36.8	1.8
SOUTH PASADENA, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
STUART, FL								
61	Educational services	6	779	163	44	19	63.2	9.2
611	Educational services	6	779	163	44	19	63.2	9.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SUNRISE, FL								
61	Educational services	13	2 525	623	136	41	60.4	19.8
611	Educational services	13	2 525	623	136	41	60.4	19.8
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	5	961	246	49	17	62.1	—
611610	Fine arts schools	5	961	246	49	17	62.1	—
6116101	Dance schools (including children's & professionals')	5	961	246	49	17	62.1	—
SURFSIDE, FL								
61	Educational services	1	D	D	D	a	D	D
SWEETWATER, FL								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
TALLAHASSEE, FL								
61	Educational services	47	17 622	4 777	1 119	289	36.8	5.4
611	Educational services	47	17 622	4 777	1 119	289	36.8	5.4
6115	Technical & trade schools	8	2 062	544	120	40	66.2	1.1
61151	Technical & trade schools	8	2 062	544	120	40	66.2	1.1
611511	Cosmetology & barber schools	4	388	139	29	13	34.8	5.9
6116	Other schools & instruction	28	12 069	3 206	754	194	23.3	7.0
61161	Fine arts schools	11	1 518	459	114	48	57.1	.7
611610	Fine arts schools	11	1 518	459	114	48	57.1	.7
6116101	Dance schools (including children's & professionals')	6	884	341	83	32	27.6	—
61162	Sports & recreation instruction	10	1 903	476	105	55	74.4	7.6
611620	Sports & recreation instruction	10	1 903	476	105	55	74.4	7.6
61169	All other schools & instruction	7	8 648	2 271	535	91	6.2	7.9
611691	Exam preparation & tutoring	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	5	D	D	D	b	D	D
TAMARAC, FL								
61	Educational services	8	3 437	782	192	21	17.0	69.4
611	Educational services	8	3 437	782	192	21	17.0	69.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
TAMPA, FL								
61	Educational services	59	37 429	13 128	3 257	630	9.1	1.3
611	Educational services	59	37 429	13 128	3 257	630	9.1	1.3
6114	Business schools, & computer & management training	10	6 638	2 151	521	59	5.5	6.1
61142	Computer training	4	5 060	1 538	358	30	—	1.7
611420	Computer training	4	5 060	1 538	358	30	—	1.7
6115	Technical & trade schools	13	D	D	D	e	D	D
61151	Technical & trade schools	13	D	D	D	e	D	D
611511	Cosmetology & barber schools	5	1 300	426	101	28	13.9	—
611519	Other trade & technical schools	8	D	D	D	e	D	D
6116	Other schools & instruction	32	11 068	3 637	833	250	14.1	.9
61161	Fine arts schools	9	4 429	1 282	263	53	4.1	.8
611610	Fine arts schools	9	4 429	1 282	263	53	4.1	.8
6116101	Dance schools (including children's & professionals')	7	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	10	D	D	D	c	D	D
TARPON SPRINGS, FL								
61	Educational services	5	1 908	430	65	8	78.0	—
611	Educational services	5	1 908	430	65	8	78.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
TAVARES, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
TEMPLE TERRACE, FL								
61	Educational services	4	758	204	54	25	78.9	—
611	Educational services	4	758	204	54	25	78.9	—
6116	Other schools & instruction	4	758	204	54	25	78.9	—
TEQUESTA, FL								
61	Educational services	3	409	77	20	4	D	—
611	Educational services	3	409	77	20	4	D	—
TITUSVILLE, FL								
61	Educational services	8	2 175	818	210	48	12.6	—
611	Educational services	8	2 175	818	210	48	12.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
VENICE, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
VERO BEACH, FL								
61	Educational services	11	15 957	5 255	1 244	242	9.4	2.0
611	Educational services	11	15 957	5 255	1 244	242	9.4	2.0
6115	Technical & trade schools	5	D	D	D	c	D	D
61151	Technical & trade schools	5	D	D	D	c	D	D
611512	Flight training	4	D	D	D	c	D	D
WAUCHULA, FL								
61	Educational services	1	D	D	D	a	D	D
WELLINGTON, FL *								
61	Educational services	10	1 290	347	94	30	57.2	5.6
611	Educational services	10	1 290	347	94	30	57.2	5.6
6116	Other schools & instruction	8	D	D	D	b	D	D
WEST MELBOURNE, FL								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WESTON, FL *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WEST PALM BEACH, FL								
61	Educational services	16	5 133	1 964	538	105	55.6	2.9
611	Educational services	16	5 133	1 964	538	105	55.6	2.9
6115	Technical & trade schools	3	774	191	35	11	D	—
61151	Technical & trade schools	3	774	191	35	11	D	—
6116	Other schools & instruction	8	2 674	632	121	21	68.3	5.5
61169	All other schools & instruction	2	D	D	D	a	D	D
WILTON MANORS, FL								
61	Educational services	5	1 061	173	34	21	100.0	—
611	Educational services	5	1 061	173	34	21	100.0	—
WINTER GARDEN, FL								
61	Educational services	1	D	D	D	a	D	D
WINTER HAVEN, FL								
61	Educational services	5	877	262	56	34	99.1	.9
611	Educational services	5	877	262	56	34	99.1	.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WINTER PARK, FL								
61	Educational services	14	4 456	1 679	317	96	43.8	1.9
611	Educational services	14	4 456	1 679	317	96	43.8	1.9
6115	Technical & trade schools	4	1 600	653	108	27	34.5	—
61151	Technical & trade schools	4	1 600	653	108	27	34.5	—
6116	Other schools & instruction	7	2 309	866	170	49	40.5	—
61169	All other schools & instruction	3	D	D	D	b	D	D
WINTER SPRINGS, FL								
61	Educational services	1	D	D	D	a	D	D
ZEPHYRHILLS, FL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ALACHUA COUNTY, FL								
61	Educational services	5	1 649	337	55	8	90.7	1.5
611	Educational services	5	1 649	337	55	8	90.7	1.5
BALANCE OF BAY COUNTY, FL								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611512	Flight training	1	D	D	D	a	D	D
BALANCE OF BREVARD COUNTY, FL								
61	Educational services	22	3 593	1 092	282	74	32.5	53.5
611	Educational services	22	3 593	1 092	282	74	32.5	53.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61161	Fine arts schools	5	817	272	106	32	8.2	53.4
611610	Fine arts schools	5	817	272	106	32	8.2	53.4
6116101	Dance schools (including children's & professionals)	5	817	272	106	32	8.2	53.4

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
BALANCE OF BROWARD COUNTY, FL								
61	Educational services	26	D	D	D	c	D	D
611	Educational services	26	D	D	D	c	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	12	7 641	2 181	508	72	13.1	17.0
61162	Sports & recreation instruction	6	D	D	D	a	D	D
611620	Sports & recreation instruction	6	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D
BALANCE OF CHARLOTTE COUNTY, FL								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF CITRUS COUNTY, FL								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, FL								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BALANCE OF COLLIER COUNTY, FL								
61	Educational services	11	1 495	272	67	16	7.9	46.0
611	Educational services	11	1 495	272	67	16	7.9	46.0
6116	Other schools & instruction	7	1 381	253	63	14	4.9	45.9
61162	Sports & recreation instruction	4	1 258	237	61	11	—	50.4
611620	Sports & recreation instruction	4	1 258	237	61	11	—	50.4
BALANCE OF COLUMBIA COUNTY, FL								
61	Educational services	4	D	D	D	a	D	D
BALANCE OF DADE COUNTY, FL								
61	Educational services	136	110 944	29 417	7 097	1 058	13.8	2.6
611	Educational services	136	110 944	29 417	7 097	1 058	13.8	2.6
6114	Business schools, & computer & management training	25	12 268	5 250	882	179	24.6	6.7
61142	Computer training	11	5 083	2 012	402	76	16.0	4.7
611420	Computer training	11	5 083	2 012	402	76	16.0	4.7
61143	Professional & management development training	10	5 776	2 574	241	48	38.2	2.6
611430	Professional & management development training	10	5 776	2 574	241	48	38.2	2.6
6115	Technical & trade schools	23	79 702	17 990	4 695	524	4.9	.1
61151	Technical & trade schools	23	79 702	17 990	4 695	524	4.9	.1
611511	Cosmetology & barber schools	3	272	65	20	6	100.0	—
611512	Flight training	8	D	D	D	e	D	D
611519	Other trade & technical schools	11	D	D	D	c	D	D
6116	Other schools & instruction	70	14 516	5 023	1 187	280	36.3	10.5
61161	Fine arts schools	22	3 011	654	154	62	33.5	15.8
611610	Fine arts schools	22	3 011	654	154	62	33.5	15.8
6116101	Dance schools (including children's & professionals)	17	2 520	554	134	53	20.5	18.8
61162	Sports & recreation instruction	17	2 376	600	89	27	81.4	15.2
611620	Sports & recreation instruction	17	2 376	600	89	27	81.4	15.2
61169	All other schools & instruction	28	8 522	3 615	902	185	20.2	8.0
611691	Exam preparation & tutoring	13	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	c	D	D
6117	Educational support services	18	4 458	1 154	333	75	71.5	10.1
61171	Educational support services	18	4 458	1 154	333	75	71.5	10.1
611710	Educational support services	18	4 458	1 154	333	75	71.5	10.1
BALANCE OF ESCAMBIA COUNTY, FL								
61	Educational services	15	2 777	1 108	273	63	35.8	13.5
611	Educational services	15	2 777	1 108	273	63	35.8	13.5
6115	Technical & trade schools	3	984	586	144	24	—	—
61151	Technical & trade schools	3	984	586	144	24	—	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF FLAGLER COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF GADSDEN COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF GILCHRIST COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF HERNANDO COUNTY, FL								
61	Educational services	4	433	74	19	11	42.5	57.5
611	Educational services	4	433	74	19	11	42.5	57.5
BALANCE OF HILLSBOROUGH COUNTY, FL								
61	Educational services	85	D	D	D	g	D	D
611	Educational services	85	D	D	D	g	D	D
6114	Business schools, & computer & management training	14	D	D	D	c	D	D
61143	Professional & management development training	4	D	D	D	c	D	D
611430	Professional & management development training	4	D	D	D	c	D	D
6115	Technical & trade schools	7	D	D	D	e	D	D
61151	Technical & trade schools	7	D	D	D	e	D	D
611512	Flight training	1	D	D	D	e	D	D
611519	Other trade & technical schools	3	D	D	D	a	D	D
6116	Other schools & instruction	52	D	D	D	c	D	D
61161	Fine arts schools	16	D	D	D	b	D	D
611610	Fine arts schools	16	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	14	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	b	D	D
61162	Sports & recreation instruction	18	D	D	D	b	D	D
611620	Sports & recreation instruction	18	D	D	D	b	D	D
61169	All other schools & instruction	18	3 891	1 189	281	96	41.7	27.8
611691	Exam preparation & tutoring	6	D	D	D	b	D	D
6117	Educational support services	12	D	D	D	e	D	D
61171	Educational support services	12	D	D	D	e	D	D
611710	Educational support services	12	D	D	D	e	D	D
BALANCE OF INDIAN RIVER COUNTY, FL								
61	Educational services	7	D	D	D	a	D	D
611	Educational services	7	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LAFAYETTE COUNTY, FL								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LAKE COUNTY, FL								
61	Educational services	8	1 225	245	29	10	79.3	20.7
611	Educational services	8	1 225	245	29	10	79.3	20.7
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
BALANCE OF LEE COUNTY, FL								
61	Educational services	24	D	D	D	b	D	D
611	Educational services	24	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
61162	Sports & recreation instruction	9	D	D	D	a	D	D
611620	Sports & recreation instruction	9	D	D	D	a	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF LEON COUNTY, FL								
61	Educational services	11	651	97	32	16	100.0	—
611	Educational services	11	651	97	32	16	100.0	—
BALANCE OF LEVY COUNTY, FL								
61	Educational services	3	253	82	12	5	100.0	—
611	Educational services	3	253	82	12	5	100.0	—
BALANCE OF MANATEE COUNTY, FL								
61	Educational services	18	D	D	D	e	D	D
611	Educational services	18	D	D	D	e	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	e	D	D
61162	Sports & recreation instruction	6	D	D	D	e	D	D
611620	Sports & recreation instruction	6	D	D	D	e	D	D
BALANCE OF MARION COUNTY, FL								
61	Educational services	4	276	49	7	5	100.0	—
611	Educational services	4	276	49	7	5	100.0	—
BALANCE OF MARTIN COUNTY, FL								
61	Educational services	12	1 564	505	86	15	44.8	37.6
611	Educational services	12	1 564	505	86	15	44.8	37.6
6116	Other schools & instruction	6	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, FL								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
BALANCE OF NASSAU COUNTY, FL								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BALANCE OF OKALOOSA COUNTY, FL								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
611691	Exam preparation & tutoring	1	D	D	D	b	D	D
BALANCE OF ORANGE COUNTY, FL								
61	Educational services	84	61 881	23 137	5 604	912	12.5	3.9
611	Educational services	84	61 881	23 137	5 604	912	12.5	3.9
6114	Business schools, & computer & management training	16	D	D	D	e	D	D
61142	Computer training	6	D	D	D	b	D	D
611420	Computer training	6	D	D	D	b	D	D
61143	Professional & management development training	10	D	D	D	e	D	D
611430	Professional & management development training	10	D	D	D	e	D	D
6115	Technical & trade schools	11	D	D	D	c	D	D
61151	Technical & trade schools	11	D	D	D	c	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	52	D	D	D	e	D	D
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
61162	Sports & recreation instruction	23	4 916	1 416	318	83	59.7	28.0
611620	Sports & recreation instruction	23	4 916	1 416	318	83	59.7	28.0
61169	All other schools & instruction	16	D	D	D	c	D	D
611692	Automobile driving schools	3	D	D	D	b	D	D
BALANCE OF OSCEOLA COUNTY, FL								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PALM BEACH COUNTY, FL								
61	Educational services	62	22 181	5 960	1 367	426	25.6	15.5
611	Educational services	62	22 181	5 960	1 367	426	25.6	15.5
6115	Technical & trade schools	19	13 694	3 832	959	179	10.4	12.6
61151	Technical & trade schools	19	13 694	3 832	959	179	10.4	12.6
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611512	Flight training	6	9 430	2 139	521	72	12.3	4.7
6116	Other schools & instruction	30	D	D	D	c	D	D
61161	Fine arts schools	8	1 477	242	70	24	87.5	12.5
611610	Fine arts schools	8	1 477	242	70	24	87.5	12.5
6116101	Dance schools (including children's & professionals')	8	1 477	242	70	24	87.5	12.5
61162	Sports & recreation instruction	15	D	D	D	c	D	D
611620	Sports & recreation instruction	15	D	D	D	c	D	D
61169	All other schools & instruction	7	1 910	363	74	24	23.6	41.5
BALANCE OF PASCO COUNTY, FL								
61	Educational services	10	7 401	2 105	478	106	24.4	4.9
611	Educational services	10	7 401	2 105	478	106	24.4	4.9
6116	Other schools & instruction	7	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
BALANCE OF PINELLAS COUNTY, FL								
61	Educational services	45	14 730	6 613	1 394	259	24.2	4.6
611	Educational services	45	14 730	6 613	1 394	259	24.2	4.6
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
6116	Other schools & instruction	28	D	D	D	c	D	D
61161	Fine arts schools	7	1 174	467	121	48	29.9	—
611610	Fine arts schools	7	1 174	467	121	48	29.9	—
6116101	Dance schools (including children's & professionals')	7	1 174	467	121	48	29.9	—
61169	All other schools & instruction	11	D	D	D	c	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
BALANCE OF POLK COUNTY, FL								
61	Educational services	20	D	D	D	b	D	D
611	Educational services	20	D	D	D	b	D	D
6115	Technical & trade schools	4	1 037	274	70	23	53.9	9.5
61151	Technical & trade schools	4	1 037	274	70	23	53.9	9.5
6116	Other schools & instruction	14	D	D	D	b	D	D
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
BALANCE OF PUTNAM COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ST. JOHNS COUNTY, FL								
61	Educational services	6	3 208	749	130	22	44.0	—
611	Educational services	6	3 208	749	130	22	44.0	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
BALANCE OF ST. LUCIE COUNTY, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF SANTA ROSA COUNTY, FL								
61	Educational services	8	D	D	D	a	D	D
611	Educational services	8	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SARASOTA COUNTY, FL								
61	Educational services	39	D	D	D	c	D	D
611	Educational services	39	D	D	D	c	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61161	Fine arts schools	4	1 990	373	113	39	—	6.1
611610	Fine arts schools	4	1 990	373	113	39	—	6.1
6116101	Dance schools (including children's & professionals')	4	1 990	373	113	39	—	6.1
61169	All other schools & instruction	9	D	D	D	b	D	D
BALANCE OF SEMINOLE COUNTY, FL								
61	Educational services	27	D	D	D	e	D	D
611	Educational services	27	D	D	D	e	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61169	All other schools & instruction	11	D	D	D	c	D	D
611691	Exam preparation & tutoring	7	D	D	D	c	D	D
BALANCE OF SUMTER COUNTY, FL								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF SUWANNEE COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF VOLUSIA COUNTY, FL								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	7	864	174	32	16	93.9	6.1
BALANCE OF WAKULLA COUNTY, FL								
61	Educational services	2	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

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

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

611 Educational Services

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

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

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

6114 Business Schools and Computer and Management Training

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

61141 Business and Secretarial Schools

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

611410 Business and Secretarial Schools

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

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

8244 Business and Secretarial Schools

61142 Computer Training

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

611420 Computer Training

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

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

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

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

61143 Professional and Management Development Training

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

611430 Professional and Management Development Training

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

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

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

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

61151 Technical and Trade Schools

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

611511 Cosmetology and Barber Schools

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

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

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

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

6115112 Barber Colleges

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

611512 Flight Training

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

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

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

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

6115122 Aviation Schools (Except Flying Instruction)

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

611513 Apprenticeship Training

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

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

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

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

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

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

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

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

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

6115192 Computer Repair Training

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

6115193 Truck Driving Schools

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

6116 Other Schools and Instruction

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

61161 Fine Arts Schools

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

611610 Fine Arts Schools

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

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

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

8299 (pt) Art, Drama, and Music Schools

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

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

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

61162 Sports and Recreation Instruction

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

611620 Sports and Recreation Instruction

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

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

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

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

611630 Language Schools

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

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

8299 (pt) Language Schools

61169 All Other Schools and Instruction

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

611691 Exam Preparation and Tutoring

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

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

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

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

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

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

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

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

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

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

61171 Educational Support Services

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

611710 Educational Support Services

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

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

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

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

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

6117102 Educational Test Development and Evaluation Services

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

FLORIDA

Atlantic Beach. See “Jacksonville (consolidated city).”

Aventura was incorporated in November 1995.

De Bary was incorporated in December 1993.

Deltona was incorporated in December 1995.

Jacksonville Beach. See “Jacksonville (consolidated city).”

Jacksonville (balance). See “Jacksonville (consolidated city).”

Jacksonville (consolidated city) is coextensive with Duval County. It includes Atlantic Beach, Jacksonville

Beach, and Neptune Beach, which are tabulated separately. “Jacksonville (balance),” which is a place equivalent, includes Baldwin, which is not populous enough for separate tabulation.

Longboat Key is in Manatee and Sarasota Counties.

Neptune Beach. See “Jacksonville (consolidated city).”

Pinecrest was incorporated in March 1996.

St. Pete Beach name was changed from St. Petersburg Beach in April 1994.

Wellington was incorporated in December 1995.

Weston was incorporated in September 1996.

Appendix E. Metropolitan Areas

FLORIDA

Daytona Beach, FL MSA

Flagler County, FL

Volusia County, FL

Fort Lauderdale, FL PMSA

Broward County, FL

Fort Myers—Cape Coral, FL MSA

Lee County, FL

Fort Pierce—Port St. Lucie, FL MSA

Martin County, FL

St. Lucie County, FL

Fort Walton Beach, FL MSA

Okaloosa County, FL

Gainesville, FL MSA

Alachua County, FL

Jacksonville, FL MSA

Clay County, FL

Duval County, FL

Nassau County, FL

St. Johns County, FL

Lakeland—Winter Haven, FL MSA

Polk County, FL

Melbourne—Titusville—Palm Bay, FL MSA

Brevard County, FL

Miami—Fort Lauderdale, FL CMSA

Fort Lauderdale, FL PMSA

Broward County, FL

Miami, FL PMSA

Dade County, FL

Miami, FL PMSA

Dade County, FL

Naples, FL MSA

Collier County, FL

Ocala, FL MSA

Marion County, FL

Orlando, FL MSA

Lake County, FL

Orange County, FL

Osceola County, FL

Seminole County, FL

Panama City, FL MSA

Bay County, FL

Pensacola, FL MSA

Escambia County, FL

Santa Rosa County, FL

Punta Gorda, FL MSA

Charlotte County, FL

Sarasota—Bradenton, FL MSA

Manatee County, FL

Sarasota County, FL

Tallahassee, FL MSA

Gadsden County, FL

Leon County, FL

Tampa—St. Petersburg—Clearwater, FL MSA

Hernando County, FL

Hillsborough County, FL

Pasco County, FL

Pinellas County, FL

West Palm Beach—Boca Raton, FL MSA

Palm Beach County, FL

