

Indiana

1997

Issued August 1999

EC97S61A-IN

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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U.S. Department of Commerce

William M. Daley,

Secretary

Robert L. Mallett,

Deputy Secretary

Economics

and Statistics

Administration

Robert J. Shapiro,

Under Secretary for

Economic Affairs

U.S. CENSUS BUREAU

Kenneth Prewitt,

Director



**Economics
and Statistics
Administration**

Robert J. Shapiro,
Under Secretary
for Economic Affairs



U.S. CENSUS BUREAU

Kenneth Prewitt,
Director

William G. Barron,
Deputy Director

Paula J. Schneider,
Principal Associate Director
for Programs

Frederick T. Knickerbocker,
Associate Director
for Economic Programs

Thomas L. Mesenbourg,
Assistant Director
for Economic Programs

Carole A. Ambler,
Chief, Service Sector
Statistics Division

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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	
INDIANA									
61	Educational services	595	141 174	53 527	11 831	3 716	37.0	7.1	
611	Educational services	595	141 174	53 527	11 831	3 716	37.0	7.1	
6114	Business schools, & computer & management training	100	31 039	11 874	2 707	472	35.2	5.8	
61141	Business & secretarial schools	12	4 305	1 832	495	116	46.2	1.6	
611410	Business & secretarial schools	12	4 305	1 832	495	116	46.2	1.6	
61142	Computer training	43	15 011	6 109	1 362	230	25.5	2.3	
611420	Computer training	43	15 011	6 109	1 362	230	25.5	2.3	
61143	Professional & management development training	45	11 723	3 933	850	126	43.4	11.9	
611430	Professional & management development training	45	11 723	3 933	850	126	43.4	11.9	
6115	Technical & trade schools	107	38 547	14 397	2 958	705	22.4	12.0	
61151	Technical & trade schools	107	38 547	14 397	2 958	705	22.4	12.0	
611511	Cosmetology & barber schools	53	10 746	3 985	927	268	19.8	17.7	
611512	Flight training	11	5 223	1 682	337	136	40.5	33.1	
611513	Apprenticeship training	4	1 719	656	147	50	73.9	26.1	
611519	Other trade & technical schools	39	20 859	8 074	1 547	251	15.0	2.7	
6116	Other schools & instruction	341	57 608	20 989	4 764	2 134	49.1	5.9	
61161	Fine arts schools	128	12 111	3 709	909	699	37.9	8.5	
611610	Fine arts schools	128	12 111	3 709	909	699	37.9	8.5	
6116101	Dance schools (including children's & professionals)	115	11 658	3 596	875	673	36.6	8.0	
6116102	Art, drama, & music schools	13	453	113	34	26	70.6	20.5	
61162	Sports & recreation instruction	105	16 145	4 975	1 118	632	50.0	5.9	
611620	Sports & recreation instruction	105	16 145	4 975	1 118	632	50.0	5.9	
61163	Language schools	7	1 560	563	124	123	22.4	—	
611630	Language schools	7	1 560	563	124	123	22.4	—	
61169	All other schools & instruction	101	27 792	11 742	2 613	680	54.9	5.1	
611691	Exam preparation & tutoring	42	7 248	2 141	536	270	39.9	5.7	
611692	Automobile driving schools	25	5 487	2 163	390	160	31.4	.8	
611699	All other miscellaneous schools & instruction	34	15 057	7 438	1 687	250	70.7	6.4	
6117	Educational support services	47	13 980	6 267	1 402	405	31.5	1.5	
61171	Educational support services	47	13 980	6 267	1 402	405	31.5	1.5	
611710	Educational support services	47	13 980	6 267	1 402	405	31.5	1.5	

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
INDIANA									
61	Educational services	116	61 066	58 545	14 489	3 294	873	18.7	9.0
611	Educational services	116	61 066	58 545	14 489	3 294	873	18.7	9.0
6114	Business schools, & computer & management training	7	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training	7	D	D	D	D	b	D	D
6115	Technical & trade schools	41	18 731	17 281	6 409	1 584	388	35.2	13.0
61151	Technical & trade schools	41	18 731	17 281	6 409	1 584	388	35.2	13.0
611513	Apprenticeship training	30	12 309	11 234	4 145	1 045	263	53.6	5.2
611519	Other trade & technical schools	11	6 422	6 047	2 264	539	125	—	28.2
6116	Other schools & instruction	63	D	D	D	D	e	D	D
61161	Fine arts schools	13	1 330	1 323	514	133	68	36.0	26.8
611610	Fine arts schools	13	1 330	1 323	514	133	68	36.0	26.8
6116101	Dance schools (including children's & professionals)	3	421	431	146	38	20	—	—
6116102	Art, drama, & music schools	10	909	892	368	95	48	52.7	39.3
61162	Sports & recreation instruction	16	2 460	2 421	662	132	117	45.2	18.7
611620	Sports & recreation instruction	16	2 460	2 421	662	132	117	45.2	18.7
61163	Language schools	2	D	D	D	D	b	D	D
611630	Language schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	32	D	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	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	23	D	D	D	D	c	D	D
6117	Educational support services	5	D	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	D	b	D	D
611710	Educational support services	5	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 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
BLOOMINGTON, IN MSA								
61	Educational services	24	4 701	1 337	224	77	59.6	.2
611	Educational services	24	4 701	1 337	224	77	59.6	.2
6116	Other schools & instruction	15	2 684	782	93	58	29.7	—
61162	Sports & recreation instruction	6	1 425	518	38	4	10.7	—
611620	Sports & recreation instruction	6	1 425	518	38	4	10.7	—
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA								
61	Educational services	1 144	521 509	180 388	45 413	8 373	24.8	12.0
611	Educational services	1 144	521 509	180 388	45 413	8 373	24.8	12.0
6114	Business schools, & computer & management training	249	232 357	79 078	22 152	2 381	13.0	9.8
61141	Business & secretarial schools	17	D	D	D	e	D	D
611410	Business & secretarial schools	17	D	D	D	e	D	D
61142	Computer training	122	136 183	52 855	16 038	1 573	13.6	14.4
611420	Computer training	122	136 183	52 855	16 038	1 573	13.6	14.4
61143	Professional & management development training	110	D	D	D	f	D	D
611430	Professional & management development training	110	D	D	D	f	D	D
6115	Technical & trade schools	176	85 225	33 480	7 890	1 586	28.2	16.0
61151	Technical & trade schools	176	85 225	33 480	7 890	1 586	28.2	16.0
611511	Cosmetology & barber schools	58	17 181	6 949	1 737	405	23.4	5.7
611512	Flight training	24	10 583	2 548	533	216	59.7	12.5
611519	Other trade & technical schools	86	55 441	23 256	5 395	920	23.8	17.8
6116	Other schools & instruction	605	156 561	50 212	11 492	3 909	38.2	11.7
61161	Fine arts schools	192	39 131	11 224	2 863	1 105	32.4	19.8
611610	Fine arts schools	192	39 131	11 224	2 863	1 105	32.4	19.8
6116101	Dance schools (including children's & professionals)	133	19 040	5 190	1 237	657	43.2	10.4
6116102	Art, drama, & music schools	59	20 091	6 034	1 626	448	22.3	28.7
61162	Sports & recreation instruction	152	38 887	12 670	2 589	1 023	55.6	8.7
611620	Sports & recreation instruction	152	38 887	12 670	2 589	1 023	55.6	8.7
61163	Language schools	26	8 522	2 865	636	276	29.4	1.7
611630	Language schools	26	8 522	2 865	636	276	29.4	1.7
61169	All other schools & instruction	235	70 021	23 453	5 404	1 505	32.7	10.0
611691	Exam preparation & tutoring	101	26 550	9 797	2 359	736	24.2	16.6
611692	Automobile driving schools	50	9 187	3 456	637	199	45.3	14.2
611699	All other miscellaneous schools & instruction	84	34 284	10 200	2 408	570	36.0	3.7
6117	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
61171	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
611710	Educational support services	114	47 366	17 618	3 879	497	32.2	16.5
Chicago, IL PMSA								
61	Educational services	1 067	506 318	174 153	44 218	7 962	24.5	12.2
611	Educational services	1 067	506 318	174 153	44 218	7 962	24.5	12.2
6114	Business schools, & computer & management training	237	229 610	77 911	21 910	2 332	12.5	9.8
61141	Business & secretarial schools	15	10 742	4 253	1 188	294	5.4	5.9
611410	Business & secretarial schools	15	10 742	4 253	1 188	294	5.4	5.9
61142	Computer training	115	134 445	52 118	15 921	1 546	13.3	14.6
611420	Computer training	115	134 445	52 118	15 921	1 546	13.3	14.6
61143	Professional & management development training	107	84 423	21 540	4 801	492	12.3	2.5
611430	Professional & management development training	107	84 423	21 540	4 801	492	12.3	2.5
6115	Technical & trade schools	157	78 849	30 756	7 371	1 467	28.7	17.0
61151	Technical & trade schools	157	78 849	30 756	7 371	1 467	28.7	17.0
611511	Cosmetology & barber schools	51	D	D	D	e	D	D
611512	Flight training	21	D	D	D	c	D	D
611519	Other trade & technical schools	78	D	D	D	f	D	D
6116	Other schools & instruction	564	151 715	48 646	11 115	3 680	38.0	11.8
61161	Fine arts schools	176	D	D	D	g	D	D
611610	Fine arts schools	176	D	D	D	g	D	D
6116101	Dance schools (including children's & professionals)	119	D	D	D	f	D	D
6116102	Art, drama, & music schools	57	D	D	D	e	D	D
61162	Sports & recreation instruction	141	D	D	D	f	D	D
611620	Sports & recreation instruction	141	D	D	D	f	D	D
61163	Language schools	25	D	D	D	e	D	D
611630	Language schools	25	D	D	D	e	D	D
61169	All other schools & instruction	222	D	D	D	g	D	D
611691	Exam preparation & tutoring	96	D	D	D	f	D	D
611692	Automobile driving schools	46	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	80	D	D	D	f	D	D
6117	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9
61171	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9
611710	Educational support services	109	46 144	16 840	3 822	483	32.8	16.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Gary, IN PMSA								
61	Educational services	62	13 775	5 694	1 065	358	32.5	5.2
611	Educational services	62	13 775	5 694	1 065	358	32.5	5.2
6115	Technical & trade schools	15	5 846	2 501	470	102	21.7	4.2
61151	Technical & trade schools	15	5 846	2 501	470	102	21.7	4.2
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	30	3 960	1 248	296	193	45.4	5.1
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	c	D	D
Kankakee, IL PMSA								
61	Educational services	9	960	341	78	32	29.7	12.1
611	Educational services	9	960	341	78	32	29.7	12.1
6115	Technical & trade schools	4	530	223	49	17	35.7	3.0
61151	Technical & trade schools	4	530	223	49	17	35.7	3.0
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
Kenosha, WI PMSA								
61	Educational services	6	456	200	52	21	36.0	12.1
611	Educational services	6	456	200	52	21	36.0	12.1
CINCINNATI—HAMILTON, OH—KY—IN CMSA								
61	Educational services	255	81 360	30 657	6 883	1 834	23.9	9.8
611	Educational services	255	81 360	30 657	6 883	1 834	23.9	9.8
6114	Business schools, & computer & management training	58	D	D	D	e	D	D
61142	Computer training	28	18 213	8 649	1 924	247	7.3	13.1
611420	Computer training	28	18 213	8 649	1 924	247	7.3	13.1
61143	Professional & management development training	27	D	D	D	c	D	D
611430	Professional & management development training	27	D	D	D	c	D	D
6115	Technical & trade schools	39	D	D	D	c	D	D
61151	Technical & trade schools	39	D	D	D	c	D	D
611511	Cosmetology & barber schools	15	3 445	1 131	271	71	2.9	—
611512	Flight training	5	3 915	628	164	41	26.9	6.4
611519	Other trade & technical schools	17	D	D	D	c	D	D
6116	Other schools & instruction	144	D	D	D	g	D	D
61161	Fine arts schools	46	5 281	1 408	356	220	37.5	6.7
611610	Fine arts schools	46	5 281	1 408	356	220	37.5	6.7
6116101	Dance schools (including children's & professionals)	40	4 370	1 036	254	164	36.6	8.1
61162	Sports & recreation instruction	33	5 984	2 085	452	196	51.6	7.0
611620	Sports & recreation instruction	33	5 984	2 085	452	196	51.6	7.0
61163	Language schools	5	4 913	2 126	427	238	.1	9.7
611630	Language schools	5	4 913	2 126	427	238	.1	9.7
61169	All other schools & instruction	60	D	D	D	e	D	D
611691	Exam preparation & tutoring	25	D	D	D	c	D	D
611692	Automobile driving schools	17	3 769	1 765	351	139	40.2	4.0
6117	Educational support services	14	4 409	1 338	284	39	70.4	1.7
61171	Educational support services	14	4 409	1 338	284	39	70.4	1.7
611710	Educational support services	14	4 409	1 338	284	39	70.4	1.7

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
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.								
Cincinnati, OH—KY—IN PMSA								
61	Educational services	218	71 200	26 728	5 991	1 569	22.8	10.7
611	Educational services	218	71 200	26 728	5 991	1 569	22.8	10.7
6114	Business schools, & computer & management training	48	32 966	14 282	3 231	407	8.6	14.0
61142	Computer training	24	D	D	D	c	D	D
611420	Computer training	24	D	D	D	D	D	D
61143	Professional & management development training	21	D	D	D	c	D	D
611430	Professional & management development training	21	D	D	D	c	D	D
6115	Technical & trade schools	30	10 670	2 919	687	170	23.0	10.7
61151	Technical & trade schools	30	10 670	2 919	687	170	23.0	10.7
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	5	3 915	628	164	41	26.9	6.4
6116	Other schools & instruction	126	23 155	8 189	1 789	953	33.8	7.7
61161	Fine arts schools	42	4 918	1 319	336	199	36.1	3.9
611610	Fine arts schools	42	4 918	1 319	336	199	36.1	3.9
6116101	Dance schools (including children's & professionals)	36	4 007	947	234	143	34.8	4.8
61162	Sports & recreation instruction	27	4 477	1 500	348	142	62.0	9.4
611620	Sports & recreation instruction	27	4 477	1 500	348	142	62.0	9.4
61163	Language schools	5	4 913	2 126	427	238	.1	9.7
611630	Language schools	5	4 913	2 126	427	238	.1	9.7
61169	All other schools & instruction	52	8 847	3 244	678	374	36.9	7.8
611691	Exam preparation & tutoring	22	D	D	D	c	D	D
611692	Automobile driving schools	12	D	D	D	c	D	D
6117	Educational support services	14	4 409	1 338	284	39	70.4	1.7
61171	Educational support services	14	4 409	1 338	284	39	70.4	1.7
611710	Educational support services	14	4 409	1 338	284	39	70.4	1.7
Hamilton—Middletown, OH PMSA								
61	Educational services	37	10 160	3 929	892	265	31.2	3.4
611	Educational services	37	10 160	3 929	892	265	31.2	3.4
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61162	Sports & recreation instruction	6	1 507	585	104	54	20.7	—
611620	Sports & recreation instruction	6	1 507	585	104	54	20.7	—
61169	All other schools & instruction	8	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
ELKHART—GOSHEN, IN MSA								
61	Educational services	19	4 558	2 367	717	261	30.1	1.9
611	Educational services	19	4 558	2 367	717	261	30.1	1.9
6116	Other schools & instruction	14	D	D	D	b	D	D
6117	Educational support services	3	2 829	1 852	585	213	D	—
61171	Educational support services	3	2 829	1 852	585	213	D	—
611710	Educational support services	3	2 829	1 852	585	213	D	—
EVANSVILLE—HENDERSON, IN—KY MSA								
61	Educational services	30	6 960	2 064	473	200	33.6	.8
611	Educational services	30	6 960	2 064	473	200	33.6	.8
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	19	2 513	931	211	127	41.2	1.6
61161	Fine arts schools	10	719	220	47	55	59.2	5.6
611610	Fine arts schools	10	719	220	47	55	59.2	5.6
6116101	Dance schools (including children's & professionals)	10	719	220	47	55	59.2	5.6
FORT WAYNE, IN MSA								
61	Educational services	50	8 766	3 264	738	350	30.2	6.0
611	Educational services	50	8 766	3 264	738	350	30.2	6.0
6115	Technical & trade schools	9	1 464	516	121	29	35.5	—
61151	Technical & trade schools	9	1 464	516	121	29	35.5	—
611511	Cosmetology & barber schools	3	929	364	90	21	D	—
6116	Other schools & instruction	30	3 792	1 422	333	225	37.8	13.8
61161	Fine arts schools	15	1 493	476	118	88	37.0	17.2
611610	Fine arts schools	15	1 493	476	118	88	37.0	17.2
6116101	Dance schools (including children's & professionals)	14	D	D	D	b	D	D
61162	Sports & recreation instruction	9	1 498	607	154	109	36.4	—
611620	Sports & recreation instruction	9	1 498	607	154	109	36.4	—

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
INDIANAPOLIS, IN MSA								
61	Educational services	197	65 051	25 724	5 588	1 297	36.3	9.6
611	Educational services	197	65 051	25 724	5 588	1 297	36.3	9.6
6114	Business schools, & computer & management training	39	13 845	5 118	968	158	21.2	8.7
61142	Computer training	14	8 126	3 402	659	112	10.6	—
611420	Computer training	14	8 126	3 402	659	112	10.6	—
61143	Professional & management development training	20	4 477	1 247	219	26	41.9	25.4
611430	Professional & management development training	20	4 477	1 247	219	26	41.9	25.4
6115	Technical & trade schools	36	18 470	7 254	1 495	281	12.7	19.8
61151	Technical & trade schools	36	18 470	7 254	1 495	281	12.7	19.8
611511	Cosmetology & barber schools	16	D	D	D	c	D	D
611519	Other trade & technical schools	16	12 012	4 823	987	149	17.8	2.4
6116	Other schools & instruction	104	29 375	11 745	2 756	799	58.2	4.0
61161	Fine arts schools	36	3 685	1 167	313	198	30.0	14.1
611610	Fine arts schools	36	3 685	1 167	313	198	30.0	14.1
6116101	Dance schools (including children's & professionals')	30	3 526	1 124	298	189	29.9	12.9
61162	Sports & recreation instruction	32	6 753	2 060	533	277	55.8	8.3
611620	Sports & recreation instruction	32	6 753	2 060	533	277	55.8	8.3
61169	All other schools & instruction	32	D	D	D	e	D	D
611691	Exam preparation & tutoring	12	2 852	757	200	69	54.3	—
611692	Automobile driving schools	10	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	10	11 916	6 250	1 427	131	82.7	.7
6117	Educational support services	18	3 361	1 607	369	59	37.1	5.6
61171	Educational support services	18	3 361	1 607	369	59	37.1	5.6
611710	Educational support services	18	3 361	1 607	369	59	37.1	5.6
KOKOMO, IN MSA								
61	Educational services	8	2 089	688	132	72	92.8	—
611	Educational services	8	2 089	688	132	72	92.8	—
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
LAFAYETTE, IN MSA								
61	Educational services	19	3 120	920	250	85	36.3	.3
611	Educational services	19	3 120	920	250	85	36.3	.3
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	1 312	428	113	61	46.8	—
LOUISVILLE, KY—IN MSA								
61	Educational services	135	28 273	10 436	2 482	702	29.4	3.9
611	Educational services	135	28 273	10 436	2 482	702	29.4	3.9
6114	Business schools, & computer & management training	25	11 626	4 334	1 015	179	20.6	1.4
61142	Computer training	14	D	D	D	c	D	D
611420	Computer training	14	D	D	D	c	D	D
6115	Technical & trade schools	25	6 073	2 205	670	139	21.1	1.0
61151	Technical & trade schools	25	6 073	2 205	670	139	21.1	1.0
611511	Cosmetology & barber schools	14	D	D	D	b	D	D
6116	Other schools & instruction	74	9 183	3 223	720	357	40.8	9.5
61161	Fine arts schools	36	2 626	805	193	104	51.6	10.5
611610	Fine arts schools	36	2 626	805	193	104	51.6	10.5
6116101	Dance schools (including children's & professionals')	27	D	D	D	b	D	D
61162	Sports & recreation instruction	19	3 233	1 115	236	125	45.4	2.8
611620	Sports & recreation instruction	19	3 233	1 115	236	125	45.4	2.8
61169	All other schools & instruction	19	3 324	1 303	291	128	27.9	15.2
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
MUNCIE, IN MSA								
61	Educational services	13	2 395	1 026	217	119	20.0	12.9
611	Educational services	13	2 395	1 026	217	119	20.0	12.9
6115	Technical & trade schools	4	1 016	439	94	19	8.6	27.4
61151	Technical & trade schools	4	1 016	439	94	19	8.6	27.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SOUTH BEND, IN MSA								
61	Educational services	36	8 457	3 188	714	272	46.9	10.2
611	Educational services	36	8 457	3 188	714	272	46.9	10.2
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	21	3 185	906	196	146	26.1	21.9
61169	All other schools & instruction	8	1 581	558	124	88	18.8	40.4
TERRE HAUTE, IN MSA								
61	Educational services	21	6 669	2 675	584	176	24.2	5.1
611	Educational services	21	6 669	2 675	584	176	24.2	5.1
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
6115	Technical & trade schools	6	2 292	831	174	87	43.4	2.1
61151	Technical & trade schools	6	2 292	831	174	87	43.4	2.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
AREA OUTSIDE INDIANA METROPOLITAN AREAS								
61	Educational services	95	D	D	D	e	D	D
611	Educational services	95	D	D	D	e	D	D
6115	Technical & trade schools	19	5 074	1 385	297	69	27.4	7.5
61151	Technical & trade schools	19	5 074	1 385	297	69	27.4	7.5
611511	Cosmetology & barber schools	14	1 666	470	119	43	53.7	21.7
6116	Other schools & instruction	66	5 508	1 743	379	280	49.4	6.5
61161	Fine arts schools	27	2 343	748	174	159	54.6	1.5
611610	Fine arts schools	27	2 343	748	174	159	54.6	1.5
6116101	Dance schools (including children's & professionals)	26	D	D	D	c	D	D
61162	Sports & recreation instruction	24	1 477	358	62	60	67.6	20.9
611620	Sports & recreation instruction	24	1 477	358	62	60	67.6	20.9
61169	All other schools & instruction	15	1 688	637	143	61	26.4	.9

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
BLOOMINGTON, IN MSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA									
61	Educational services	221	155 660	149 655	52 975	12 873	3 039	11.2	17.9
611	Educational services	221	155 660	149 655	52 975	12 873	3 039	11.2	17.9
6114	Business schools, & computer & management training ..	11	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	54	D	D	D	D	f	D	D
61151	Technical & trade schools	54	D	D	D	D	f	D	D
611513	Apprenticeship training	35	D	D	D	D	e	D	D
611519	Other trade & technical schools	17	D	D	D	D	f	D	D
6116	Other schools & instruction	120	D	D	D	D	g	D	D
61161	Fine arts schools	49	21 465	20 509	8 412	2 010	722	22.5	20.7
611610	Fine arts schools	49	21 465	20 509	8 412	2 010	722	22.5	20.7
6116101	Dance schools (including children's & professionals')	10	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	39	D	D	D	D	f	D	D
61162	Sports & recreation instruction	16	5 111	4 836	1 412	295	180	22.3	23.0
611620	Sports & recreation instruction	16	5 111	4 836	1 412	295	180	22.3	23.0
61163	Language schools	2	D	D	D	D	b	D	D
611630	Language schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	53	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	44	D	D	D	D	f	D	D
6117	Educational support services	36	D	D	D	D	e	D	D
61171	Educational support services	36	D	D	D	D	e	D	D
611710	Educational support services	36	D	D	D	D	e	D	D
Chicago, IL PMSA									
61	Educational services	208	149 834	144 517	50 600	12 285	2 904	10.5	18.2
611	Educational services	208	149 834	144 517	50 600	12 285	2 904	10.5	18.2
6114	Business schools, & computer & management training ..	11	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	44	52 497	49 475	18 494	4 542	897	4.9	22.9
61151	Technical & trade schools	44	52 497	49 475	18 494	4 542	897	4.9	22.9
611513	Apprenticeship training	25	D	D	D	D	e	D	D
611519	Other trade & technical schools	17	D	D	D	D	f	D	D
6116	Other schools & instruction	117	54 880	52 141	22 277	5 265	1 619	14.6	13.2
61161	Fine arts schools	48	D	D	D	D	f	D	D
611610	Fine arts schools	48	D	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals')	10	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	38	D	D	D	D	f	D	D
61162	Sports & recreation instruction	15	D	D	D	D	c	D	D
611620	Sports & recreation instruction	15	D	D	D	D	c	D	D
61163	Language schools	2	D	D	D	D	b	D	D
611630	Language schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	52	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	9	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	43	D	D	D	D	f	D	D
6117	Educational support services	36	D	D	D	D	e	D	D
61171	Educational support services	36	D	D	D	D	e	D	D
611710	Educational support services	36	D	D	D	D	e	D	D
Gary, IN PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	D	b	D	D
611513	Apprenticeship training	9	D	D	D	D	b	D	D
Kankakee, IL PMSA									
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	D	b	D	D
Kenosha, WI PMSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA									
61	Educational services	50	D	D	D	D	e	D	D
611	Educational services	50	D	D	D	D	e	D	D
6115	Technical & trade schools	11	4 916	4 624	1 214	242	55	17.3	18.6
61151	Technical & trade schools	11	4 916	4 624	1 214	242	55	17.3	18.6
6116	Other schools & instruction	31	D	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	D	b	D	D
61162	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
611620	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
61169	All other schools & instruction	18	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	c	D	D
Cincinnati, OH—KY—IN PMSA									
61	Educational services	46	15 416	14 999	5 082	1 192	302	22.5	23.2
611	Educational services	46	15 416	14 999	5 082	1 192	302	22.5	23.2
6115	Technical & trade schools	10	D	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	D	b	D	D
6116	Other schools & instruction	28	D	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	D	b	D	D
61162	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
611620	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
61169	All other schools & instruction	15	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	b	D	D
Hamilton—Middletown, OH PMSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
ELKHART—GOSHEN, IN MSA									
61	Educational services	1	D	D	D	D	a	D	D
EVANSVILLE—HENDERSON, IN—KY MSA									
61	Educational services	4	1 170	1 028	416	105	43	—	13.4
611	Educational services	4	1 170	1 028	416	105	43	—	13.4
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D
FORT WAYNE, IN MSA									
61	Educational services	12	1 879	1 770	611	155	85	70.0	20.8
611	Educational services	12	1 879	1 770	611	155	85	70.0	20.8
6115	Technical & trade schools	4	678	547	192	52	42	87.9	6.0
61151	Technical & trade schools	4	678	547	192	52	42	87.9	6.0
6116	Other schools & instruction	7	D	D	D	D	b	D	D
INDIANAPOLIS, IN MSA									
61	Educational services	45	34 662	34 376	6 600	1 453	354	16.0	10.8
611	Educational services	45	34 662	34 376	6 600	1 453	354	16.0	10.8
6115	Technical & trade schools	14	8 342	8 045	2 810	710	129	37.2	21.7
61151	Technical & trade schools	14	8 342	8 045	2 810	710	129	37.2	21.7
611513	Apprenticeship training	8	D	D	D	D	b	D	D
6116	Other schools & instruction	24	D	D	D	D	c	D	D
61162	Sports & recreation instruction	6	1 496	1 483	322	57	60	46.0	—
611620	Sports & recreation instruction	6	1 496	1 483	322	57	60	46.0	—
61169	All other schools & instruction	14	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	13	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
KOKOMO, IN MSA									
61	Educational services	1	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
LAFAYETTE, IN MSA									
61	Educational services	4	446	412	121	28	28	94.6	—
611	Educational services	4	446	412	121	28	28	94.6	—
6115	Technical & trade schools	1	D	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	D	b	D	D
LOUISVILLE, KY-IN MSA									
61	Educational services	22	12 864	12 651	5 012	1 140	239	25.1	33.6
611	Educational services	22	12 864	12 651	5 012	1 140	239	25.1	33.6
6115	Technical & trade schools	8	1 986	1 883	633	149	41	36.0	39.5
61151	Technical & trade schools	8	1 986	1 883	633	149	41	36.0	39.5
6116	Other schools & instruction	7	6 864	6 840	2 569	562	77	35.2	—
61169	All other schools & instruction	4	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	c	D	D
61171	Educational support services	4	D	D	D	D	c	D	D
611710	Educational support services	4	D	D	D	D	c	D	D
MUNCIE, IN MSA									
61	Educational services	1	D	D	D	D	a	D	D
SOUTH BEND, IN MSA									
61	Educational services	8	1 138	1 006	384	97	47	21.7	—
611	Educational services	8	1 138	1 006	384	97	47	21.7	—
6115	Technical & trade schools	3	649	510	234	57	26	—	—
61151	Technical & trade schools	3	649	510	234	57	26	—	—
TERRE HAUTE, IN MSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6114	Business schools, & computer & management training ..	1	D	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	D	b	D	D
611430	Professional & management development training ..	1	D	D	D	D	b	D	D
AREA OUTSIDE INDIANA METROPOLITAN AREAS									
61	Educational services	21	5 398	4 960	1 947	456	115	31.8	6.0
611	Educational services	21	5 398	4 960	1 947	456	115	31.8	6.0
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	15	1 852	1 855	738	172	72	46.4	13.8
61169	All other schools & instruction	8	1 416	1 418	571	145	37	50.1	5.3

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 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
ADAMS COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
ALLEN COUNTY, IN								
61	Educational services	41	7 940	3 079	697	332	30.1	6.4
611	Educational services	41	7 940	3 079	697	332	30.1	6.4
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	3	929	364	90	21	D	—
6116	Other schools & instruction	25	3 645	1 396	327	213	37.1	14.0
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	c	D	D
611620	Sports & recreation instruction	8	D	D	D	c	D	D
BARTHOLOMEW COUNTY, IN								
61	Educational services	8	837	297	57	25	84.3	—
611	Educational services	8	837	297	57	25	84.3	—
BLACKFORD COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BOONE COUNTY, IN								
61	Educational services	5	1 505	425	42	20	33.6	—
611	Educational services	5	1 505	425	42	20	33.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BROWN COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
CARROLL COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
CASS COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
CLARK COUNTY, IN								
61	Educational services	7	1 691	672	273	38	6.5	—
611	Educational services	7	1 691	672	273	38	6.5	—
CLAY COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
CLINTON COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
DAVISS COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
DEARBORN COUNTY, IN								
61	Educational services	4	352	147	25	12	71.6	—
611	Educational services	4	352	147	25	12	71.6	—
DECATUR COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
DE KALB COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DELAWARE COUNTY, IN								
61	Educational services	13	2 395	1 026	217	119	20.0	12.9
611	Educational services	13	2 395	1 026	217	119	20.0	12.9
6115	Technical & trade schools	4	1 016	439	94	19	8.6	27.4
61151	Technical & trade schools	4	1 016	439	94	19	8.6	27.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
DUBOIS COUNTY, IN								
61	Educational services	4	435	174	21	34	37.9	—
611	Educational services	4	435	174	21	34	37.9	—
ELKHART COUNTY, IN								
61	Educational services	19	4 558	2 367	717	261	30.1	1.9
611	Educational services	19	4 558	2 367	717	261	30.1	1.9
6116	Other schools & instruction	14	D	D	D	b	D	D
6117	Educational support services	3	2 829	1 852	585	213	D	—
61171	Educational support services	3	2 829	1 852	585	213	D	—
611710	Educational support services	3	2 829	1 852	585	213	D	—
FAYETTE COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
FLOYD COUNTY, IN								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
FRANKLIN COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
FULTON COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
GRANT COUNTY, IN								
61	Educational services	6	667	164	38	24	62.5	9.0
611	Educational services	6	667	164	38	24	62.5	9.0
GREENE COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
HAMILTON COUNTY, IN								
61	Educational services	37	9 700	3 732	695	195	29.2	11.1
611	Educational services	37	9 700	3 732	695	195	29.2	11.1
6114	Business schools, & computer & management training	7	3 131	1 589	221	58	5.7	—
6115	Technical & trade schools	4	1 239	542	121	23	31.5	44.4
61151	Technical & trade schools	4	1 239	542	121	23	31.5	44.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	20	4 946	1 420	298	107	40.9	7.7
61161	Fine arts schools	7	752	287	70	37	43.5	2.0
611610	Fine arts schools	7	752	287	70	37	43.5	2.0
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	7	1 274	327	78	41	71.4	28.6
611620	Sports & recreation instruction	7	1 274	327	78	41	71.4	28.6
61169	All other schools & instruction	6	2 920	806	150	29	27.0	—
611692	Automobile driving schools	4	D	D	D	b	D	D
HANCOCK COUNTY, IN								
61	Educational services	6	689	155	37	11	37.4	62.6
611	Educational services	6	689	155	37	11	37.4	62.6
HARRISON COUNTY, IN								
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
HENDRICKS COUNTY, IN								
61	Educational services	10	1 467	479	105	36	28.2	37.4
611	Educational services	10	1 467	479	105	36	28.2	37.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
HENRY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
HOWARD COUNTY, IN								
61	Educational services	8	2 089	688	132	72	92.8	—
611	Educational services	8	2 089	688	132	72	92.8	—
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
HUNTINGTON COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
JACKSON COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
JASPER COUNTY, IN								
61	Educational services	4	237	96	26	9	29.5	10.1
611	Educational services	4	237	96	26	9	29.5	10.1
JAY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
JEFFERSON COUNTY, IN								
61	Educational services	3	72	34	6	2	100.0	—
JENNINGS COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
JOHNSON COUNTY, IN								
61	Educational services	12	2 753	895	201	83	30.4	12.2
611	Educational services	12	2 753	895	201	83	30.4	12.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	1 453	563	146	61	35.5	4.5
KNOX COUNTY, IN								
61	Educational services	3	262	66	20	20	77.5	22.5
611	Educational services	3	262	66	20	20	77.5	22.5
KOSCIUSKO COUNTY, IN								
61	Educational services	5	550	153	31	16	84.2	15.8
611	Educational services	5	550	153	31	16	84.2	15.8
LAKE COUNTY, IN								
61	Educational services	47	11 203	4 523	861	299	34.8	4.6
611	Educational services	47	11 203	4 523	861	299	34.8	4.6
6115	Technical & trade schools	10	5 069	2 222	423	88	22.1	3.5
61151	Technical & trade schools	10	5 069	2 222	423	88	22.1	3.5
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	26	D	D	D	c	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	c	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
LA PORTE COUNTY, IN								
61	Educational services	7	1 015	347	79	38	72.7	1.7
611	Educational services	7	1 015	347	79	38	72.7	1.7
6115	Technical & trade schools	4	516	166	39	16	96.7	3.3
61151	Technical & trade schools	4	516	166	39	16	96.7	3.3
LAWRENCE COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
MADISON COUNTY, IN								
61	Educational services	12	1 674	562	105	61	20.7	—
611	Educational services	12	1 674	562	105	61	20.7	—
6115	Technical & trade schools	3	1 047	365	70	16	—	—
61151	Technical & trade schools	3	1 047	365	70	16	—	—
MARION COUNTY, IN								
61	Educational services	109	46 520	19 227	4 327	874	38.9	8.2
611	Educational services	109	46 520	19 227	4 327	874	38.9	8.2
6114	Business schools, & computer & management training	23	9 094	3 052	646	84	23.1	11.4
61142	Computer training	7	4 817	1 667	385	48	16.2	—
611420	Computer training	7	4 817	1 667	385	48	16.2	—
6115	Technical & trade schools	22	13 954	5 567	1 181	200	13.0	15.7
61151	Technical & trade schools	22	13 954	5 567	1 181	200	13.0	15.7
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611519	Other trade & technical schools	11	10 432	4 352	886	131	16.8	—
6116	Other schools & instruction	52	20 495	9 182	2 186	538	64.3	2.8
61161	Fine arts schools	17	D	D	D	c	D	D
611610	Fine arts schools	17	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	14	1 906	648	166	116	15.7	15.3
61162	Sports & recreation instruction	13	3 555	1 148	307	153	52.0	3.8
611620	Sports & recreation instruction	13	3 555	1 148	307	153	52.0	3.8
61169	All other schools & instruction	20	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	c	D	D
6117	Educational support services	12	2 977	1 426	314	52	34.0	1.3
61171	Educational support services	12	2 977	1 426	314	52	34.0	1.3
611710	Educational support services	12	2 977	1 426	314	52	34.0	1.3
MARSHALL COUNTY, IN								
61	Educational services	3	D	D	D	a	D	D
MIAMI COUNTY, IN								
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
MONROE COUNTY, IN								
61	Educational services	24	4 701	1 337	224	77	59.6	.2
611	Educational services	24	4 701	1 337	224	77	59.6	.2
6116	Other schools & instruction	15	2 684	782	93	58	29.7	—
61162	Sports & recreation instruction	6	1 425	518	38	4	10.7	—
611620	Sports & recreation instruction	6	1 425	518	38	4	10.7	—
MONTGOMERY COUNTY, IN								
61	Educational services	4	319	75	15	9	55.2	44.8
611	Educational services	4	319	75	15	9	55.2	44.8
MORGAN COUNTY, IN								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
NOBLE COUNTY, IN								
61	Educational services	5	524	110	28	21	3.4	—
611	Educational services	5	524	110	28	21	3.4	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OWEN COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
PARKE COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
PERRY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
PORTER COUNTY, IN								
61	Educational services	15	2 572	1 171	204	59	22.7	8.0
611	Educational services	15	2 572	1 171	204	59	22.7	8.0
6115	Technical & trade schools	5	777	279	47	14	19.2	8.8
61151	Technical & trade schools	5	777	279	47	14	19.2	8.8
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
POSEY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
PUTNAM COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
RIPLEY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
ST. JOSEPH COUNTY, IN								
61	Educational services	36	8 457	3 188	714	272	46.9	10.2
611	Educational services	36	8 457	3 188	714	272	46.9	10.2
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	21	3 185	906	196	146	26.1	21.9
61169	All other schools & instruction	8	1 581	558	124	88	18.8	40.4
SHELBY COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SPENCER COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
STARKE COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
STEUBEN COUNTY, IN								
61	Educational services	5	532	91	28	14	64.5	—
611	Educational services	5	532	91	28	14	64.5	—
SULLIVAN COUNTY, IN								
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
TIPPECANOE COUNTY, IN								
61	Educational services	17	D	D	D	b	D	D
611	Educational services	17	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	11	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
UNION COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
VANDERBURGH COUNTY, IN								
61	Educational services	26	6 632	1 959	451	178	30.7	.8
611	Educational services	26	6 632	1 959	451	178	30.7	.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	16	D	D	D	c	D	D
VERMILLION COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
VIGO COUNTY, IN								
61	Educational services	18	6 428	2 611	568	166	22.5	5.3
611	Educational services	18	6 428	2 611	568	166	22.5	5.3
6115	Technical & trade schools	6	2 292	831	174	87	43.4	2.1
61151	Technical & trade schools	6	2 292	831	174	87	43.4	2.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
WARRICK COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
WAYNE COUNTY, IN								
61	Educational services	6	467	166	36	13	37.5	23.3
611	Educational services	6	467	166	36	13	37.5	23.3
WELLS COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WHITLEY COUNTY, IN								
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
ALEXANDRIA, IN								
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
ANDERSON, IN								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
ANGOLA, IN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
AUBURN, IN								
61	Educational services	1	D	D	D	a	D	D
AURORA, IN								
61	Educational services	1	D	D	D	a	D	D
BEDFORD, IN								
61	Educational services	2	D	D	D	a	D	D
BLOOMINGTON, IN								
61	Educational services	17	3 467	1 074	163	60	45.7	.3
611	Educational services	17	3 467	1 074	163	60	45.7	.3
6116	Other schools & instruction	11	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	a	D	D
611620	Sports & recreation instruction	5	D	D	D	a	D	D
BOONVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
BROOKVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
BROWNSBURG, IN								
61	Educational services	1	D	D	D	a	D	D
CARMEL, IN								
61	Educational services	15	5 364	2 463	397	114	19.4	18.2
611	Educational services	15	5 364	2 463	397	114	19.4	18.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	4	702	276	67	33	41.6	—
611610	Fine arts schools	4	702	276	67	33	41.6	—
6116101	Dance schools (including children's & professionals')	4	702	276	67	33	41.6	—
CHESTERTON, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CLARKSVILLE, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CLINTON, IN								
61	Educational services	1	D	D	D	a	D	D
COLUMBIA CITY, IN								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBUS, IN								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
CONNERSVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
CRAWFORDSVILLE, IN								
61	Educational services	4	319	75	15	9	55.2	44.8
611	Educational services	4	319	75	15	9	55.2	44.8
CROWN POINT, IN								
61	Educational services	7	384	126	28	13	91.7	—
611	Educational services	7	384	126	28	13	91.7	—
DANVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
DECATUR, IN								
61	Educational services	2	D	D	D	a	D	D
DE MOTTE, IN								
61	Educational services	2	D	D	D	a	D	D
DYER, IN								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
ELKHART, IN								
61	Educational services	11	2 623	1 641	601	237	16.9	3.4
611	Educational services	11	2 623	1 641	601	237	16.9	3.4
EVANSVILLE, IN								
61	Educational services	18	5 490	1 507	353	132	29.2	1.0
611	Educational services	18	5 490	1 507	353	132	29.2	1.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
FISHERS, IN								
61	Educational services	3	264	74	16	5	72.3	27.7
611	Educational services	3	264	74	16	5	72.3	27.7
FORT WAYNE, IN								
61	Educational services	29	5 837	2 323	517	265	31.7	3.3
611	Educational services	29	5 837	2 323	517	265	31.7	3.3
6115	Technical & trade schools	7	1 321	468	112	26	35.3	—
61151	Technical & trade schools	7	1 321	468	112	26	35.3	—
611511	Cosmetology & barber schools	3	929	364	90	21	D	—
6116	Other schools & instruction	18	2 867	1 146	262	174	36.1	6.7
61161	Fine arts schools	8	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
FRANKFORT, IN								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GARY, IN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
GOSHEN, IN								
61	Educational services	2	D	D	D	a	D	D
GREENCASTLE, IN								
61	Educational services	1	D	D	D	a	D	D
GREENDALE, IN								
61	Educational services	1	D	D	D	a	D	D
GREENFIELD, IN								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
GREENSBURG, IN								
61	Educational services	1	D	D	D	a	D	D
GREENWOOD, IN								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	1 453	563	146	61	35.5	4.5
GRIFFITH, IN								
61	Educational services	3	813	255	63	23	D	8.5
611	Educational services	3	813	255	63	23	D	8.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
HAMMOND, IN								
61	Educational services	2	D	D	D	a	D	D
HANOVER, IN								
61	Educational services	1	D	D	D	a	D	D
HARTFORD CITY, IN								
61	Educational services	1	D	D	D	a	D	D
HIGHLAND, IN								
61	Educational services	9	1 811	637	149	73	45.1	—
611	Educational services	9	1 811	637	149	73	45.1	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
HOBART, IN								
61	Educational services	4	652	304	74	21	100.0	—
611	Educational services	4	652	304	74	21	100.0	—
HUNTINGTON, IN								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
INDIANAPOLIS, IN (CC) *								
61	Educational services	106	45 865	18 825	4 311	870	38.4	8.3
611	Educational services	106	45 865	18 825	4 311	870	38.4	8.3
6114	Business schools, & computer & management training	23	9 094	3 052	646	84	23.1	11.4
61142	Computer training	7	4 817	1 667	385	48	16.2	—
611420	Computer training	7	4 817	1 667	385	48	16.2	—
6115	Technical & trade schools	21	D	D	D	c	D	D
61151	Technical & trade schools	21	D	D	D	c	D	D
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	51	D	D	D	f	D	D
61161	Fine arts schools	17	D	D	D	c	D	D
611610	Fine arts schools	17	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	14	1 906	648	166	116	15.7	15.3
61162	Sports & recreation instruction	13	3 555	1 148	307	153	52.0	3.8
611620	Sports & recreation instruction	13	3 555	1 148	307	153	52.0	3.8
61169	All other schools & instruction	19	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	c	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
INDIANAPOLIS CITY (BALANCE), IN *								
61	Educational services	106	45 865	18 825	4 311	870	38.4	8.3
611	Educational services	106	45 865	18 825	4 311	870	38.4	8.3
6114	Business schools, & computer & management training	23	9 094	3 052	646	84	23.1	11.4
61142	Computer training	7	4 817	1 667	385	48	16.2	—
611420	Computer training	7	4 817	1 667	385	48	16.2	—
6115	Technical & trade schools	21	D	D	D	c	D	D
61151	Technical & trade schools	21	D	D	D	c	D	D
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	51	D	D	D	f	D	D
61161	Fine arts schools	17	D	D	D	c	D	D
611610	Fine arts schools	17	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	14	1 906	648	166	116	15.7	15.3
61162	Sports & recreation instruction	13	3 555	1 148	307	153	52.0	3.8
611620	Sports & recreation instruction	13	3 555	1 148	307	153	52.0	3.8
61169	All other schools & instruction	19	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	c	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
JASPER, IN								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
JEFFERSONVILLE, IN								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
KENDALLVILLE, IN								
61	Educational services	2	D	D	D	a	D	D
KNOX, IN								
61	Educational services	2	D	D	D	a	D	D
KOKOMO, IN								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D

See footnotes at end of table.

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
LAFAYETTE, IN								
61	Educational services	10	1 434	488	156	48	45.5	.6
611	Educational services	10	1 434	488	156	48	45.5	.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
LA PORTE, IN								
61	Educational services	1	D	D	D	a	D	D
LAWRENCE, IN *								
61	Educational services	1	D	D	D	a	D	D
LEBANON, IN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LINTON, IN								
61	Educational services	1	D	D	D	a	D	D
LOGANSPOUT, IN								
61	Educational services	1	D	D	D	a	D	D
MADISON, IN								
61	Educational services	2	D	D	D	a	D	D
MARION, IN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
MERRILLVILLE, IN								
61	Educational services	9	2 134	773	179	83	30.8	—
611	Educational services	9	2 134	773	179	83	30.8	—
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
6116	Other schools & instruction	5	1 200	357	98	56	37.0	—
MICHIGAN CITY, IN								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
MISHAWAKA, IN								
61	Educational services	11	2 991	1 165	232	100	66.6	—
611	Educational services	11	2 991	1 165	232	100	66.6	—
6116	Other schools & instruction	8	1 294	492	104	72	43.3	—
MOORESVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
MUNCIE, IN								
61	Educational services	11	D	D	D	c	D	D
611	Educational services	11	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MUNSTER, IN								
61	Educational services	5	1 328	651	64	11	2.6	20.0
611	Educational services	5	1 328	651	64	11	2.6	20.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NEW ALBANY, IN								
61	Educational services	9	932	428	129	42	39.2	22.0
611	Educational services	9	932	428	129	42	39.2	22.0
NEW CASTLE, IN								
61	Educational services	1	D	D	D	a	D	D
NEW HAVEN, IN								
61	Educational services	3	237	66	10	10	69.6	30.4
611	Educational services	3	237	66	10	10	69.6	30.4
NOBLESVILLE, IN								
61	Educational services	6	2 381	634	161	23	6.6	—
611	Educational services	6	2 381	634	161	23	6.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
611692	Automobile driving schools	2	D	D	D	a	D	D
PENDLETON, IN								
61	Educational services	1	D	D	D	a	D	D
PLAINFIELD, IN								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
PLYMOUTH, IN								
61	Educational services	1	D	D	D	a	D	D
PORTAGE, IN								
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
PORTLAND, IN								
61	Educational services	1	D	D	D	a	D	D
RENSSELAER, IN								
61	Educational services	1	D	D	D	a	D	D
RICHMOND, IN								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
ROCHESTER, IN								
61	Educational services	1	D	D	D	a	D	D
ROCKVILLE, IN								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ST. JOHN, IN								
61	Educational services	1	D	D	D	a	D	D
SCHERERVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
SEYMOUR, IN								
61	Educational services	1	D	D	D	a	D	D
SHELBYVILLE, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SOUTH BEND, IN								
61	Educational services	16	3 514	1 413	393	129	42.5	24.5
611	Educational services	16	3 514	1 413	393	129	42.5	24.5
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	7	D	D	D	b	D	D
SPEEDWAY, IN *								
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
SPENCER, IN								
61	Educational services	1	D	D	D	a	D	D
SULLIVAN, IN								
61	Educational services	1	D	D	D	a	D	D
TELL CITY, IN								
61	Educational services	1	D	D	D	a	D	D
TERRE HAUTE, IN								
61	Educational services	15	D	D	D	c	D	D
611	Educational services	15	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
VALPARAISO, IN								
61	Educational services	9	1 113	555	109	31	3.2	16.6
611	Educational services	9	1 113	555	109	31	3.2	16.6
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
VINCENNES, IN								
61	Educational services	1	D	D	D	a	D	D
WARSAW, IN								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
WASHINGTON, IN								
61	Educational services	2	D	D	D	a	D	D
WEST LAFAYETTE, IN								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ZIONSVILLE, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ALLEN COUNTY, IN								
61	Educational services	9	1 866	690	170	57	19.8	13.2
611	Educational services	9	1 866	690	170	57	19.8	13.2
BALANCE OF BARTHOLOMEW COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BOONE COUNTY, IN								
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 BROWN COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CLARK COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF DEARBORN COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF DE KALB COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DELAWARE COUNTY, IN								
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 DUBOIS COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ELKHART COUNTY, IN								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
BALANCE OF FLOYD COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GRANT COUNTY, IN								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF HAMILTON COUNTY, IN								
61	Educational services	13	1 691	561	121	53	85.2	1.7
611	Educational services	13	1 691	561	121	53	85.2	1.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF HANCOCK COUNTY, IN							
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
	BALANCE OF HARRISON COUNTY, IN							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF HOWARD COUNTY, IN							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	BALANCE OF JASPER COUNTY, IN							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF JENNINGS COUNTY, IN							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF JOHNSON COUNTY, IN							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
	BALANCE OF KNOX COUNTY, IN							
61	Educational services	2	D	D	D	a	D	D
	BALANCE OF KOSCIUSKO COUNTY, IN							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF LA PORTE COUNTY, IN							
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
	BALANCE OF MADISON COUNTY, IN							
61	Educational services	3	D	D	D	a	D	D
	BALANCE OF MARSHALL COUNTY, IN							
61	Educational services	2	D	D	D	a	D	D
	BALANCE OF MIAMI COUNTY, IN							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
	BALANCE OF MONROE COUNTY, IN							
61	Educational services	7	1 234	263	61	17	98.8	—
611	Educational services	7	1 234	263	61	17	98.8	—
	BALANCE OF MORGAN COUNTY, IN							
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
	BALANCE OF NOBLE COUNTY, IN							
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
	BALANCE OF OWEN COUNTY, IN							
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PORTER COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF POSEY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF RIPLEY COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ST. JOSEPH COUNTY, IN								
61	Educational services	9	1 952	610	89	43	24.8	—
611	Educational services	9	1 952	610	89	43	24.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF SPENCER COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF STEUBEN COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF SULLIVAN COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF TIPPECANOE COUNTY, IN								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
BALANCE OF UNION COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF VANDERBURGH COUNTY, IN								
61	Educational services	8	1 142	452	98	46	38.0	—
611	Educational services	8	1 142	452	98	46	38.0	—
6116	Other schools & instruction	7	D	D	D	b	D	D
BALANCE OF VIGO COUNTY, IN								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF WARRICK COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WAYNE COUNTY, IN								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WELLS COUNTY, IN								
61	Educational services	2	D	D	D	a	D	D
611	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.
 - a. Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

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

INDIANA

Batesville is in Franklin and Ripley Counties.

Beach Grove. See “Indianapolis (consolidated city).”

Chesterfield is in Delaware and Madison Counties.

Cumberland is in Hancock and Marion Counties; see “Indianapolis (consolidated city).”

Dunkirk is in Blackford and Jay Counties.

Edinburgh is in Bartholomew and Johnson Counties.

Elwood is in Madison and Tipton Counties.

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

Indianapolis (consolidated city) includes all of Marion County except Beech Grove, Lawrence, Southport, and Speedway, which are tabulated separately. The consolidated city includes Cumberland (part in Marion County), which also is tabulated separately. “Indianapolis (balance),” which is a place equivalent, includes Clermont, Crows Nest, Homecroft, Meridian Hills, North Crows Nest, Rocky Ripple, Spring Hill, Warren Park, Williams Creek, and Wynnedale, which are not populous enough for separate tabulation.

Lawrence. See “Indianapolis (consolidated city).”

Nappanee is in Elkhart and Kosciusko Counties.

Southport. See “Indianapolis (consolidated city).”

Speedway. See “Indianapolis (consolidated city).”

Appendix E. Metropolitan Areas

INDIANA

Bloomington, IN MSA

Monroe County, IN

Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA

Cook County, IL

DeKalb County, IL

DuPage County, IL

Grundy County, IL

Kane County, IL

Kendall County, IL

Lake County, IL

McHenry County, IL

Will County, IL

Gary, IN PMSA

Lake County, IN

Porter County, IN

Kankakee, IL PMSA

Kankakee County, IL

Kenosha, WI PMSA

Kenosha County, WI

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN

Ohio County, IN

Boone County, KY

Campbell County, KY

Gallatin County, KY

Grant County, KY

Kenton County, KY

Pendleton County, KY

Brown County, OH

Clermont County, OH

Cincinnati, OH—KY—IN PMSA—Con.

Hamilton County, OH

Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN

Ohio County, IN

Boone County, KY

Campbell County, KY

Gallatin County, KY

Grant County, KY

Kenton County, KY

Pendleton County, KY

Brown County, OH

Clermont County, OH

Hamilton County, OH

Warren County, OH

Hamilton—Middletown, OH PMSA

Butler County, OH

Elkhart—Goshen, IN MSA

Elkhart County, IN

Evansville—Henderson, IN—KY MSA

Posey County, IN

Vanderburgh County, IN

Warrick County, IN

Henderson County, KY

Fort Wayne, IN MSA

Adams County, IN

Allen County, IN

De Kalb County, IN

Huntington County, IN

Wells County, IN

Whitley County, IN

Gary, IN PMSA

Lake County, IN

Porter County, IN

Indianapolis, IN MSA

Boone County, IN

Hamilton County, IN

Hancock County, IN

Hendricks County, IN

Johnson County, IN

Madison County, IN

Marion County, IN

Morgan County, IN

Shelby County, IN

Kokomo, IN MSA

Howard County, IN

Tipton County, IN

Lafayette, IN MSA

Clinton County, IN

Tippecanoe County, IN

Louisville, KY—IN MSA

Clark County, IN

Floyd County, IN

Harrison County, IN

Scott County, IN

Bullitt County, KY

Jefferson County, KY

Oldham County, KY

Muncie, IN MSA

Delaware County, IN

South Bend, IN MSA

St. Joseph County, IN

Terre Haute, IN MSA

Clay County, IN

Vermillion County, IN

Vigo County, IN

