

Sources of Receipts or Revenue

1997

Issued August 2000

EC97S61S-LS

1997 Economic Census

Educational Services

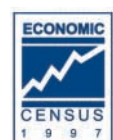
Subject Series



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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. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
61	Educational services	'33 783	'14 933 318	100.0	64.4
4900	Tuition, fees, and other payments from providing academic or technical instruction	32 367	13 151 938	88.1	X
6400	Hairdressing and other body and appearance care receipts	1 426	87 514	.6	58.7
6402	Hair service	1 412	82 183	.6	X
6403	Nail service	452	5 331	Z	X
8500	Sales of food and beverages	790	21 392	.1	X
8600	Merchandise sales	8 397	628 792	4.2	55.2
8618	Sales of other merchandise	8 355	628 096	4.2	X
8940	All other receipts	6 192	1 043 681	7.0	58.2
8967	All other amounts received from providing services to clients, students, and others	6 192	1 043 681	7.0	X
611	Educational services	'33 783	'14 933 318	100.0	64.4
4900	Tuition, fees, and other payments from providing academic or technical instruction	32 367	13 151 938	88.1	X
6400	Hairdressing and other body and appearance care receipts	1 426	87 514	.6	58.7
6402	Hair service	1 412	82 183	.6	X
6403	Nail service	452	5 331	Z	X
8500	Sales of food and beverages	790	21 392	.1	X
8600	Merchandise sales	8 397	628 792	4.2	55.2
8618	Sales of other merchandise	8 355	628 096	4.2	X
8940	All other receipts	6 192	1 043 681	7.0	58.2
8967	All other amounts received from providing services to clients, students, and others	6 192	1 043 681	7.0	X
6114	Business schools, & computer & management training	6 056	4 902 474	100.0	67.2
4900	Tuition, fees, and other payments from providing academic or technical instruction	6 056	4 579 434	93.4	X
8500	Sales of food and beverages	43	694	Z	X
8600	Merchandise sales	1 316	192 483	3.9	59.8
8618	Sales of other merchandise	1 316	192 483	3.9	X
8940	All other receipts	986	129 863	2.6	63.7
8967	All other amounts received from providing services to clients, students, and others	986	129 863	2.6	X
61141	Business & secretarial schools	581	554 044	100.0	63.1
4900	Tuition, fees, and other payments from providing academic or technical instruction	581	530 039	95.7	X
8500	Sales of food and beverages	43	694	.1	X
8600	Merchandise sales	216	18 214	3.3	58.5
8618	Sales of other merchandise	216	18 214	3.3	X
8940	All other receipts	107	5 097	.9	55.2
8967	All other amounts received from providing services to clients, students, and others	107	5 097	.9	X
611410	Business & secretarial schools	581	554 044	100.0	63.1
4900	Tuition, fees, and other payments from providing academic or technical instruction	581	530 039	95.7	X
8500	Sales of food and beverages	43	694	.1	X
8600	Merchandise sales	216	18 214	3.3	58.5
8618	Sales of other merchandise	216	18 214	3.3	X
8940	All other receipts	107	5 097	.9	55.2
8967	All other amounts received from providing services to clients, students, and others	107	5 097	.9	X
61142	Computer training	2 785	2 512 179	100.0	65.8
4900	Tuition, fees, and other payments from providing academic or technical instruction	2 785	2 391 282	95.2	X
8600	Merchandise sales	563	53 574	2.1	59.5
8618	Sales of other merchandise	563	53 574	2.1	X
8940	All other receipts	467	67 323	2.7	62.4
8967	All other amounts received from providing services to clients, students, and others	467	67 323	2.7	X
611420	Computer training	2 785	2 512 179	100.0	65.8
4900	Tuition, fees, and other payments from providing academic or technical instruction	2 785	2 391 282	95.2	X
8600	Merchandise sales	563	53 574	2.1	59.5
8618	Sales of other merchandise	563	53 574	2.1	X
8940	All other receipts	467	67 323	2.7	62.4
8967	All other amounts received from providing services to clients, students, and others	467	67 323	2.7	X
61143	Professional & management development training	2 690	1 836 251	100.0	70.4
4900	Tuition, fees, and other payments from providing academic or technical instruction	2 690	1 658 113	90.3	X
8600	Merchandise sales	537	120 695	6.6	61.0
8618	Sales of other merchandise	537	120 695	6.6	X
8940	All other receipts	412	57 443	3.1	68.8
8967	All other amounts received from providing services to clients, students, and others	412	57 443	3.1	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
611430	Professional & management development training	2 690	1 836 251	100.0	70.4
4900	Tuition, fees, and other payments from providing academic or technical instruction	2 690	1 658 113	90.3	X
8600	Merchandise sales	537	120 695	6.6	61.0
8618	Sales of other merchandise	537	120 695	6.6	X
8940	All other receipts	412	57 443	3.1	68.8
8967	All other amounts received from providing services to clients, students, and others	412	57 443	3.1	X
6115	Technical & trade schools	5 465	3 465 093	100.0	64.8
4900	Tuition, fees, and other payments from providing academic or technical instruction	5 465	3 176 609	91.7	X
6400	Hairdressing and other body and appearance care receipts	1 426	87 514	2.5	59.1
6402	Hair service	1 412	82 183	2.4	X
6403	Nail service	452	5 331	.2	X
8500	Sales of food and beverages	163	12 329	.4	X
8600	Merchandise sales	1 757	86 987	2.5	57.0
8618	Sales of other merchandise	1 715	86 291	2.5	X
8940	All other receipts	1 151	101 653	2.9	59.1
8967	All other amounts received from providing services to clients, students, and others	1 151	101 653	2.9	X
61151	Technical & trade schools	5 465	3 465 093	100.0	64.8
4900	Tuition, fees, and other payments from providing academic or technical instruction	5 465	3 176 609	91.7	X
6400	Hairdressing and other body and appearance care receipts	1 426	87 514	2.5	59.1
6402	Hair service	1 412	82 183	2.4	X
6403	Nail service	452	5 331	.2	X
8500	Sales of food and beverages	163	12 329	.4	X
8600	Merchandise sales	1 757	86 987	2.5	57.0
8618	Sales of other merchandise	1 715	86 291	2.5	X
8940	All other receipts	1 151	101 653	2.9	59.1
8967	All other amounts received from providing services to clients, students, and others	1 151	101 653	2.9	X
611511	Cosmetology & barber schools	1 805	453 884	100.0	64.5
4900	Tuition, fees, and other payments from providing academic or technical instruction	1 805	342 117	75.4	X
6400	Hairdressing and other body and appearance care receipts	1 426	87 514	19.3	58.8
6402	Hair service	1 412	82 183	18.1	X
6403	Nail service	452	5 331	1.2	X
8500	Sales of food and beverages	20	111	Z	X
8600	Merchandise sales	722	13 402	3.0	21.3
8618	Sales of other merchandise	680	12 706	2.8	X
8940	All other receipts	438	10 740	2.4	25.1
8967	All other amounts received from providing services to clients, students, and others	438	10 740	2.4	X
611512	Flight training	849	921 328	100.0	62.8
4900	Tuition, fees, and other payments from providing academic or technical instruction	849	841 768	91.4	X
8500	Sales of food and beverages	56	3 562	.4	X
8600	Merchandise sales	367	22 445	2.4	62.4
8618	Sales of other merchandise	367	22 445	2.4	X
8940	All other receipts	295	53 553	5.8	62.2
8967	All other amounts received from providing services to clients, students, and others	295	53 553	5.8	X
611513	Apprenticeship training	253	91 718	100.0	41.9
4900	Tuition, fees, and other payments from providing academic or technical instruction	253	88 298	96.3	X
8500	Sales of food and beverages	18	188	.2	X
8600	Merchandise sales	25	2 520	2.7	41.9
8618	Sales of other merchandise	25	2 520	2.7	X
8940	All other receipts	10	711	.8	41.9
8967	All other amounts received from providing services to clients, students, and others	10	711	.8	X
611519	Other trade & technical schools	2 558	1 998 163	100.0	66.9
4900	Tuition, fees, and other payments from providing academic or technical instruction	2 558	1 904 426	95.3	X
8500	Sales of food and beverages	69	8 468	.4	X
8600	Merchandise sales	643	48 620	2.4	65.3
8618	Sales of other merchandise	643	48 620	2.4	X
8940	All other receipts	408	36 649	1.8	66.2
8967	All other amounts received from providing services to clients, students, and others	408	36 649	1.8	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
6116	Other schools & instruction	19 294	5 197 024	100.0	62.1
4900	Tuition, fees, and other payments from providing academic or technical instruction	19 294	4 759 792	91.6	X
8500	Sales of food and beverages	584	8 369	.2	X
8600	Merchandise sales	4 790	239 922	4.6	47.2
8618	Sales of other merchandise	4 790	239 922	4.6	X
8940	All other receipts	2 531	188 941	3.6	54.0
8967	All other amounts received from providing services to clients, students, and others	2 531	188 941	3.6	X
61161	Fine arts schools	6 245	954 051	100.0	62.8
4900	Tuition, fees, and other payments from providing academic or technical instruction	6 245	878 803	92.1	X
8500	Sales of food and beverages	188	2 125	.2	X
8600	Merchandise sales	1 906	54 833	5.7	55.0
8618	Sales of other merchandise	1 906	54 833	5.7	X
8940	All other receipts	687	18 290	1.9	52.8
8967	All other amounts received from providing services to clients, students, and others	687	18 290	1.9	X
611610	Fine arts schools	6 245	954 051	100.0	62.8
4900	Tuition, fees, and other payments from providing academic or technical instruction	6 245	878 803	92.1	X
8500	Sales of food and beverages	188	2 125	.2	X
8600	Merchandise sales	1 906	54 833	5.7	55.0
8618	Sales of other merchandise	1 906	54 833	5.7	X
8940	All other receipts	687	18 290	1.9	52.8
8967	All other amounts received from providing services to clients, students, and others	687	18 290	1.9	X
6116101	Dance schools (including children's & professionals')	5 097	716 424	100.0	63.5
4900	Tuition, fees, and other payments from providing academic or technical instruction	5 097	664 520	92.8	X
8500	Sales of food and beverages	160	2 007	.3	X
8600	Merchandise sales	1 415	34 514	4.8	52.1
8618	Sales of other merchandise	1 415	34 514	4.8	X
8940	All other receipts	568	15 383	2.1	50.8
8967	All other amounts received from providing services to clients, students, and others	568	15 383	2.1	X
6116102	Art, drama, & music schools	1 148	237 627	100.0	60.6
4900	Tuition, fees, and other payments from providing academic or technical instruction	1 148	214 283	90.2	X
8500	Sales of food and beverages	28	118	.1	X
8600	Merchandise sales	491	20 319	8.6	60.2
8618	Sales of other merchandise	491	20 319	8.6	X
8940	All other receipts	119	2 907	1.2	60.0
8967	All other amounts received from providing services to clients, students, and others	119	2 907	1.2	X
61162	Sports & recreation instruction	5 674	1 270 117	100.0	60.0
4900	Tuition, fees, and other payments from providing academic or technical instruction	5 674	1 156 151	91.0	X
8500	Sales of food and beverages	332	4 143	.3	X
8600	Merchandise sales	1 695	44 674	3.5	34.7
8618	Sales of other merchandise	1 695	44 674	3.5	X
8940	All other receipts	913	65 149	5.1	38.9
8967	All other amounts received from providing services to clients, students, and others	913	65 149	5.1	X
611620	Sports & recreation instruction	5 674	1 270 117	100.0	60.0
4900	Tuition, fees, and other payments from providing academic or technical instruction	5 674	1 156 151	91.0	X
8500	Sales of food and beverages	332	4 143	.3	X
8600	Merchandise sales	1 695	44 674	3.5	34.7
8618	Sales of other merchandise	1 695	44 674	3.5	X
8940	All other receipts	913	65 149	5.1	38.9
8967	All other amounts received from providing services to clients, students, and others	913	65 149	5.1	X
61163	Language schools	610	413 224	100.0	65.4
4900	Tuition, fees, and other payments from providing academic or technical instruction	610	383 646	92.8	X
8500	Sales of food and beverages	9	300	.1	X
8600	Merchandise sales	254	11 223	2.7	65.0
8618	Sales of other merchandise	254	11 223	2.7	X
8940	All other receipts	203	18 055	4.4	65.4
8967	All other amounts received from providing services to clients, students, and others	203	18 055	4.4	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
611630	Language schools	610	413 224	100.0	65.4
4900	Tuition, fees, and other payments from providing academic or technical instruction	610	383 646	92.8	X
8500	Sales of food and beverages	9	300	.1	X
8600	Merchandise sales	254	11 223	2.7	65.0
8618	Sales of other merchandise	254	11 223	2.7	X
8940	All other receipts	203	18 055	4.4	65.4
8967	All other amounts received from providing services to clients, students, and others	203	18 055	4.4	X
61169	All other schools & instruction	6 765	2 559 632	100.0	62.3
4900	Tuition, fees, and other payments from providing academic or technical instruction	6 765	2 341 192	91.5	X
8500	Sales of food and beverages	55	1 801	.1	X
8600	Merchandise sales	935	129 192	5.0	47.4
8618	Sales of other merchandise	935	129 192	5.0	X
8940	All other receipts	728	87 447	3.4	59.0
8967	All other amounts received from providing services to clients, students, and others	728	87 447	3.4	X
611691	Exam preparation & tutoring	2 223	729 808	100.0	67.5
4900	Tuition, fees, and other payments from providing academic or technical instruction	2 223	716 319	98.2	X
8500	Sales of food and beverages	12	33	Z	X
8600	Merchandise sales	62	2 787	.4	67.5
8618	Sales of other merchandise	62	2 787	.4	X
8940	All other receipts	135	10 669	1.5	48.6
8967	All other amounts received from providing services to clients, students, and others	135	10 669	1.5	X
611692	Automobile driving schools	1 663	331 427	100.0	60.6
4900	Tuition, fees, and other payments from providing academic or technical instruction	1 663	316 824	95.6	X
8600	Merchandise sales	60	9 592	2.9	59.6
8618	Sales of other merchandise	60	9 592	2.9	X
8940	All other receipts	29	5 005	1.5	60.6
8967	All other amounts received from providing services to clients, students, and others	29	5 005	1.5	X
611699	All other miscellaneous schools & instruction	2 879	1 498 397	100.0	60.1
4900	Tuition, fees, and other payments from providing academic or technical instruction	2 879	1 308 049	87.3	X
8500	Sales of food and beverages	43	1 762	.1	X
8600	Merchandise sales	813	116 813	7.8	43.0
8618	Sales of other merchandise	813	116 813	7.8	X
8940	All other receipts	564	71 773	4.8	58.5
8967	All other amounts received from providing services to clients, students, and others	564	71 773	4.8	X
6117	Educational support services	2 968	1 368 727	100.0	62.7
4900	Tuition, fees, and other payments from providing academic or technical instruction	1 552	636 103	46.5	X
8600	Merchandise sales	534	109 400	8.0	60.2
8618	Sales of other merchandise	534	109 400	8.0	X
8940	All other receipts	1 524	623 224	45.5	55.3
8967	All other amounts received from providing services to clients, students, and others	1 524	623 224	45.5	X
61171	Educational support services	2 968	1 368 727	100.0	62.7
4900	Tuition, fees, and other payments from providing academic or technical instruction	1 552	636 103	46.5	X
8600	Merchandise sales	534	109 400	8.0	60.2
8618	Sales of other merchandise	534	109 400	8.0	X
8940	All other receipts	1 524	623 224	45.5	55.3
8967	All other amounts received from providing services to clients, students, and others	1 524	623 224	45.5	X
611710	Educational support services	2 968	1 368 727	100.0	62.7
4900	Tuition, fees, and other payments from providing academic or technical instruction	1 552	636 103	46.5	X
8600	Merchandise sales	534	109 400	8.0	60.2
8618	Sales of other merchandise	534	109 400	8.0	X
8940	All other receipts	1 524	623 224	45.5	55.3
8967	All other amounts received from providing services to clients, students, and others	1 524	623 224	45.5	X

¹Receipts and receipt line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
61	Educational services	7 153	5 505 710	100.0	76.4
4900	Tuition, fees, and other payments from providing academic or technical instruction	4 655	1 702 224	30.9	X
8500	Sales of food and beverages	367	10 396	.2	X
8600	Merchandise sales	1 781	177 739	3.2	72.6
8618	Sales of other merchandise	1 781	177 739	3.2	X
8940	All other receipts	1 549	879 614	16.0	72.6
8967	All other amounts received from providing services to clients, students, and others	1 549	879 614	16.0	X
9000	Contributions, gifts, and grants—Government	2 585	823 054	14.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	4 777	1 287 879	23.4	X
9100	Investment income, including interest and dividends	3 493	156 747	2.8	X
9500	All other revenue	2 326	467 300	8.5	66.9
9502	All other revenue	2 326	467 300	8.5	X
611	Educational services	7 153	5 505 710	100.0	76.4
4900	Tuition, fees, and other payments from providing academic or technical instruction	4 655	1 702 224	30.9	X
8500	Sales of food and beverages	367	10 396	.2	X
8600	Merchandise sales	1 781	177 739	3.2	72.6
8618	Sales of other merchandise	1 781	177 739	3.2	X
8940	All other receipts	1 549	879 614	16.0	72.6
8967	All other amounts received from providing services to clients, students, and others	1 549	879 614	16.0	X
9000	Contributions, gifts, and grants—Government	2 585	823 054	14.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	4 777	1 287 879	23.4	X
9100	Investment income, including interest and dividends	3 493	156 747	2.8	X
9500	All other revenue	2 326	467 300	8.5	66.9
9502	All other revenue	2 326	467 300	8.5	X
6114	Business schools, & computer & management training	519	650 920	100.0	78.4
4900	Tuition, fees, and other payments from providing academic or technical instruction	374	430 349	66.1	X
8500	Sales of food and beverages	17	428	.1	X
8600	Merchandise sales	123	15 437	2.4	75.3
8618	Sales of other merchandise	123	15 437	2.4	X
8940	All other receipts	118	23 870	3.7	66.2
8967	All other amounts received from providing services to clients, students, and others	118	23 870	3.7	X
9000	Contributions, gifts, and grants—Government	151	49 047	7.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	286	86 554	13.3	X
9100	Investment income, including interest and dividends	255	20 632	3.2	X
9500	All other revenue	156	24 603	3.8	76.9
9502	All other revenue	156	24 603	3.8	X
61141	Business & secretarial schools	38	29 541	100.0	79.7
4900	Tuition, fees, and other payments from providing academic or technical instruction	36	20 383	69.0	X
8940	All other receipts	12	270	.9	54.1
8967	All other amounts received from providing services to clients, students, and others	12	270	.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	25	3 465	11.7	X
9100	Investment income, including interest and dividends	26	1 519	5.1	X
611410	Business & secretarial schools	38	29 541	100.0	79.7
4900	Tuition, fees, and other payments from providing academic or technical instruction	36	20 383	69.0	X
8940	All other receipts	12	270	.9	54.1
8967	All other amounts received from providing services to clients, students, and others	12	270	.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	25	3 465	11.7	X
9100	Investment income, including interest and dividends	26	1 519	5.1	X
61142	Computer training	55	33 424	100.0	61.6
4900	Tuition, fees, and other payments from providing academic or technical instruction	32	8 418	25.2	X
8600	Merchandise sales	10	1 236	3.7	61.6
8618	Sales of other merchandise	10	1 236	3.7	X
9000	Contributions, gifts, and grants—Government	25	15 751	47.1	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	20	8 004	23.9	X
9100	Investment income, including interest and dividends	9	15	Z	X

See footnotes at end of table.

Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
611420	Computer training	55	33 424	100.0	61.6
4900	Tuition, fees, and other payments from providing academic or technical instruction	32	8 418	25.2	X
8600	Merchandise sales	10	1 236	3.7	61.6
8618	Sales of other merchandise	10	1 236	3.7	X
9000	Contributions, gifts, and grants—Government	25	15 751	47.1	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	20	8 004	23.9	X
9100	Investment income, including interest and dividends	9	15	Z	X
61143	Professional & management development training	426	587 955	100.0	79.3
4900	Tuition, fees, and other payments from providing academic or technical instruction	306	401 548	68.3	X
8500	Sales of food and beverages	17	428	.1	X
8600	Merchandise sales	113	14 201	2.4	76.0
8618	Sales of other merchandise	113	14 201	2.4	X
8940	All other receipts	106	23 600	4.0	69.4
8967	All other amounts received from providing services to clients, students, and others	106	23 600	4.0	X
9000	Contributions, gifts, and grants—Government	123	29 392	5.0	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	241	75 085	12.8	X
9100	Investment income, including interest and dividends	220	19 098	3.2	X
9500	All other revenue	156	24 603	4.2	77.7
9502	All other revenue	156	24 603	4.2	X
611430	Professional & management development training	426	587 955	100.0	79.3
4900	Tuition, fees, and other payments from providing academic or technical instruction	306	401 548	68.3	X
8500	Sales of food and beverages	17	428	.1	X
8600	Merchandise sales	113	14 201	2.4	76.0
8618	Sales of other merchandise	113	14 201	2.4	X
8940	All other receipts	106	23 600	4.0	69.4
8967	All other amounts received from providing services to clients, students, and others	106	23 600	4.0	X
9000	Contributions, gifts, and grants—Government	123	29 392	5.0	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	241	75 085	12.8	X
9100	Investment income, including interest and dividends	220	19 098	3.2	X
9500	All other revenue	156	24 603	4.2	77.7
9502	All other revenue	156	24 603	4.2	X
6115	Technical & trade schools	1 381	963 547	100.0	72.7
4900	Tuition, fees, and other payments from providing academic or technical instruction	779	204 695	21.2	X
8500	Sales of food and beverages	90	5 714	.6	X
8600	Merchandise sales	299	12 208	1.3	71.2
8618	Sales of other merchandise	299	12 208	1.3	X
8940	All other receipts	168	25 939	2.7	64.6
8967	All other amounts received from providing services to clients, students, and others	168	25 939	2.7	X
9000	Contributions, gifts, and grants—Government	472	152 067	15.8	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	721	485 253	50.4	X
9100	Investment income, including interest and dividends	839	28 213	2.9	X
9500	All other revenue	446	48 701	5.1	68.6
9502	All other revenue	446	48 701	5.1	X
61151	Technical & trade schools	1 381	963 547	100.0	72.7
4900	Tuition, fees, and other payments from providing academic or technical instruction	779	204 695	21.2	X
8500	Sales of food and beverages	90	5 714	.6	X
8600	Merchandise sales	299	12 208	1.3	71.2
8618	Sales of other merchandise	299	12 208	1.3	X
8940	All other receipts	168	25 939	2.7	64.6
8967	All other amounts received from providing services to clients, students, and others	168	25 939	2.7	X
9000	Contributions, gifts, and grants—Government	472	152 067	15.8	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	721	485 253	50.4	X
9100	Investment income, including interest and dividends	839	28 213	2.9	X
9500	All other revenue	446	48 701	5.1	68.6
9502	All other revenue	446	48 701	5.1	X
611511	Cosmetology & barber schools	2	D	D	X

See footnotes at end of table.

Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
611512	Flight training	45	D	D	D
4900	Tuition, fees, and other payments from providing academic or technical instruction	36	D	D	X
8500	Sales of food and beverages	6	D	D	X
8600	Merchandise sales	42	D	D	D
8618	Sales of other merchandise	42	D	D	X
8940	All other receipts	29	D	D	D
8967	All other amounts received from providing services to clients, students, and others	29	D	D	X
9000	Contributions, gifts, and grants—Government	8	D	D	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	9	D	D	X
9100	Investment income, including interest and dividends	29	D	D	X
9500	All other revenue	8	D	D	D
9502	All other revenue	8	D	D	X
611513	Apprenticeship training	904	330 636	100.0	61.0
4900	Tuition, fees, and other payments from providing academic or technical instruction	509	83 850	25.4	X
8500	Sales of food and beverages	71	293	.1	X
8600	Merchandise sales	113	822	.2	61.0
8618	Sales of other merchandise	113	822	.2	X
8940	All other receipts	60	4 262	1.3	57.5
8967	All other amounts received from providing services to clients, students, and others	60	4 262	1.3	X
9000	Contributions, gifts, and grants—Government	275	56 548	17.1	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	462	158 862	48.0	X
9100	Investment income, including interest and dividends	541	8 524	2.6	X
9500	All other revenue	287	17 475	5.3	54.7
9502	All other revenue	287	17 475	5.3	X
611519	Other trade & technical schools	430	606 853	100.0	79.5
4900	Tuition, fees, and other payments from providing academic or technical instruction	234	108 357	17.9	X
8500	Sales of food and beverages	13	5 412	.9	X
8600	Merchandise sales	144	11 236	1.9	77.4
8618	Sales of other merchandise	144	11 236	1.9	X
8940	All other receipts	79	14 002	2.3	66.8
8967	All other amounts received from providing services to clients, students, and others	79	14 002	2.3	X
9000	Contributions, gifts, and grants—Government	189	95 257	15.7	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	250	325 180	53.6	X
9100	Investment income, including interest and dividends	269	19 375	3.2	X
9500	All other revenue	151	27 364	4.5	77.6
9502	All other revenue	151	27 364	4.5	X
6116	Other schools & instruction	4 470	1 929 655	100.0	77.4
4900	Tuition, fees, and other payments from providing academic or technical instruction	3 251	885 129	45.9	X
8500	Sales of food and beverages	260	4 254	.2	X
8600	Merchandise sales	1 245	64 965	3.4	72.9
8618	Sales of other merchandise	1 245	64 965	3.4	X
8940	All other receipts	1 092	85 468	4.4	71.8
8967	All other amounts received from providing services to clients, students, and others	1 092	85 468	4.4	X
9000	Contributions, gifts, and grants—Government	1 648	255 150	13.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	3 260	464 254	24.1	X
9100	Investment income, including interest and dividends	2 012	76 271	4.0	X
9500	All other revenue	1 451	94 164	4.9	66.6
9502	All other revenue	1 451	94 164	4.9	X
61161	Fine arts schools	1 009	388 484	100.0	68.4
4900	Tuition, fees, and other payments from providing academic or technical instruction	860	149 814	38.6	X
8500	Sales of food and beverages	82	2 085	.5	X
8600	Merchandise sales	382	12 418	3.2	64.2
8618	Sales of other merchandise	382	12 418	3.2	X
8940	All other receipts	389	28 281	7.3	63.4
8967	All other amounts received from providing services to clients, students, and others	389	28 281	7.3	X
9000	Contributions, gifts, and grants—Government	527	32 247	8.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	801	121 002	31.1	X
9100	Investment income, including interest and dividends	591	24 596	6.3	X
9500	All other revenue	471	18 041	4.6	53.6
9502	All other revenue	471	18 041	4.6	X

See footnotes at end of table.

Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
611610	Fine arts schools	1 009	388 484	100.0	68.4
4900	Tuition, fees, and other payments from providing academic or technical instruction	860	149 814	38.6	X
8500	Sales of food and beverages	82	2 085	.5	X
8600	Merchandise sales	382	12 418	3.2	64.2
8618	Sales of other merchandise	382	12 418	3.2	X
8940	All other receipts	389	28 281	7.3	63.4
8967	All other amounts received from providing services to clients, students, and others	389	28 281	7.3	X
9000	Contributions, gifts, and grants—Government	527	32 247	8.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	801	121 002	31.1	X
9100	Investment income, including interest and dividends	591	24 596	6.3	X
9500	All other revenue	471	18 041	4.6	53.6
9502	All other revenue	471	18 041	4.6	X
6116101	Dance schools (including children's & professionals')	270	65 308	100.0	88.6
4900	Tuition, fees, and other payments from providing academic or technical instruction	239	28 746	44.0	X
8500	Sales of food and beverages	30	105	.2	X
8600	Merchandise sales	102	891	1.4	80.7
8618	Sales of other merchandise	102	891	1.4	X
8940	All other receipts	109	4 611	7.1	76.1
8967	All other amounts received from providing services to clients, students, and others	109	4 611	7.1	X
9000	Contributions, gifts, and grants—Government	120	3 536	5.4	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	208	17 455	26.7	X
9100	Investment income, including interest and dividends	128	2 455	3.8	X
9500	All other revenue	128	7 509	11.5	52.9
9502	All other revenue	128	7 509	11.5	X
6116102	Art, drama, & music schools	739	323 176	100.0	64.3
4900	Tuition, fees, and other payments from providing academic or technical instruction	621	121 068	37.5	X
8500	Sales of food and beverages	52	1 980	.6	X
8600	Merchandise sales	280	11 527	3.6	60.9
8618	Sales of other merchandise	280	11 527	3.6	X
8940	All other receipts	280	23 670	7.3	60.3
8967	All other amounts received from providing services to clients, students, and others	280	23 670	7.3	X
9000	Contributions, gifts, and grants—Government	407	28 711	8.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	593	103 547	32.0	X
9100	Investment income, including interest and dividends	463	22 141	6.9	X
9500	All other revenue	343	10 532	3.3	54.5
9502	All other revenue	343	10 532	3.3	X
61162	Sports & recreation instruction	749	156 147	100.0	56.0
4900	Tuition, fees, and other payments from providing academic or technical instruction	562	74 823	47.9	X
8500	Sales of food and beverages	112	676	.4	X
8600	Merchandise sales	177	3 073	2.0	29.9
8618	Sales of other merchandise	177	3 073	2.0	X
8940	All other receipts	249	17 962	11.5	42.1
8967	All other amounts received from providing services to clients, students, and others	249	17 962	11.5	X
9000	Contributions, gifts, and grants—Government	84	6 990	4.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	463	35 395	22.7	X
9100	Investment income, including interest and dividends	240	1 491	1.0	X
9500	All other revenue	175	15 737	10.1	24.5
9502	All other revenue	175	15 737	10.1	X
611620	Sports & recreation instruction	749	156 147	100.0	56.0
4900	Tuition, fees, and other payments from providing academic or technical instruction	562	74 823	47.9	X
8500	Sales of food and beverages	112	676	.4	X
8600	Merchandise sales	177	3 073	2.0	29.9
8618	Sales of other merchandise	177	3 073	2.0	X
8940	All other receipts	249	17 962	11.5	42.1
8967	All other amounts received from providing services to clients, students, and others	249	17 962	11.5	X
9000	Contributions, gifts, and grants—Government	84	6 990	4.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	463	35 395	22.7	X
9100	Investment income, including interest and dividends	240	1 491	1.0	X
9500	All other revenue	175	15 737	10.1	24.5
9502	All other revenue	175	15 737	10.1	X

See footnotes at end of table.

Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
61163	Language schools	244	75 344	100.0	91.5
4900	Tuition, fees, and other payments from providing academic or technical instruction	230	54 067	71.8	X
8500	Sales of food and beverages	9	17	Z	X
8600	Merchandise sales	121	2 211	2.9	91.5
8618	Sales of other merchandise	121	2 211	2.9	X
8940	All other receipts	45	3 134	4.2	86.2
8967	All other amounts received from providing services to clients, students, and others	45	3 134	4.2	X
9000	Contributions, gifts, and grants—Government	25	2 509	3.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	57	8 179	10.9	X
9100	Investment income, including interest and dividends	62	715	.9	X
9500	All other revenue	52	4 512	6.0	91.5
9502	All other revenue	52	4 512	6.0	X
611630	Language schools	244	75 344	100.0	91.5
4900	Tuition, fees, and other payments from providing academic or technical instruction	230	54 067	71.8	X
8500	Sales of food and beverages	9	17	Z	X
8600	Merchandise sales	121	2 211	2.9	91.5
8618	Sales of other merchandise	121	2 211	2.9	X
8940	All other receipts	45	3 134	4.2	86.2
8967	All other amounts received from providing services to clients, students, and others	45	3 134	4.2	X
9000	Contributions, gifts, and grants—Government	25	2 509	3.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	57	8 179	10.9	X
9100	Investment income, including interest and dividends	62	715	.9	X
9500	All other revenue	52	4 512	6.0	91.5
9502	All other revenue	52	4 512	6.0	X
61169	All other schools & instruction	2 468	1 309 680	100.0	81.8
4900	Tuition, fees, and other payments from providing academic or technical instruction	1 599	606 425	46.3	X
8500	Sales of food and beverages	57	1 476	.1	X
8600	Merchandise sales	565	47 263	3.6	78.9
8618	Sales of other merchandise	565	47 263	3.6	X
8940	All other receipts	409	36 091	2.8	77.4
8967	All other amounts received from providing services to clients, students, and others	409	36 091	2.8	X
9000	Contributions, gifts, and grants—Government	1 012	213 404	16.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	1 939	299 678	22.9	X
9100	Investment income, including interest and dividends	1 119	49 469	3.8	X
9500	All other revenue	753	55 874	4.3	75.7
9502	All other revenue	753	55 874	4.3	X
611691	Exam preparation & tutoring	407	85 564	100.0	100.0
4900	Tuition, fees, and other payments from providing academic or technical instruction	213	34 085	39.8	X
8600	Merchandise sales	30	151	.2	100.0
8618	Sales of other merchandise	30	151	.2	X
8940	All other receipts	16	333	.4	100.0
8967	All other amounts received from providing services to clients, students, and others	16	333	.4	X
9000	Contributions, gifts, and grants—Government	257	30 377	35.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	298	18 167	21.2	X
9100	Investment income, including interest and dividends	188	529	.6	X
9500	All other revenue	84	1 922	2.2	100.0
9502	All other revenue	84	1 922	2.2	X
611692	Automobile driving schools	56	30 392	100.0	71.8
4900	Tuition, fees, and other payments from providing academic or technical instruction	49	27 876	91.7	X
8600	Merchandise sales	17	75	.2	71.8
8618	Sales of other merchandise	17	75	.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	20	2 414	7.9	X
9100	Investment income, including interest and dividends	14	27	.1	X
611699	All other miscellaneous schools & instruction	2 005	1 193 724	100.0	80.3
4900	Tuition, fees, and other payments from providing academic or technical instruction	1 337	544 464	45.6	X
8500	Sales of food and beverages	57	1 476	.1	X
8600	Merchandise sales	518	47 037	3.9	77.3
8618	Sales of other merchandise	518	47 037	3.9	X
8940	All other receipts	393	35 758	3.0	76.0
8967	All other amounts received from providing services to clients, students, and others	393	35 758	3.0	X
9000	Contributions, gifts, and grants—Government	755	183 027	15.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	1 621	279 097	23.4	X
9100	Investment income, including interest and dividends	917	48 913	4.1	X

See footnotes at end of table.

Table 1b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
611699	All other miscellaneous schools & instruction—Con.				
9500	All other revenue	669	53 952	4.5	74.2
9502	All other revenue	669	53 952	4.5	X
6117	Educational support services	783	1 961 588	100.0	76.6
4900	Tuition, fees, and other payments from providing academic or technical instruction	251	182 051	9.3	X
8600	Merchandise sales	114	85 129	4.3	71.9
8618	Sales of other merchandise	114	85 129	4.3	X
8940	All other receipts	171	744 337	37.9	74.9
8967	All other amounts received from providing services to clients, students, and others	171	744 337	37.9	X
9000	Contributions, gifts, and grants—Government	314	366 790	18.7	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	510	251 818	12.8	X
9100	Investment income, including interest and dividends	387	31 631	1.6	X
9500	All other revenue	273	299 832	15.3	61.7
9502	All other revenue	273	299 832	15.3	X
61171	Educational support services	783	1 961 588	100.0	76.6
4900	Tuition, fees, and other payments from providing academic or technical instruction	251	182 051	9.3	X
8600	Merchandise sales	114	85 129	4.3	71.9
8618	Sales of other merchandise	114	85 129	4.3	X
8940	All other receipts	171	744 337	37.9	74.9
8967	All other amounts received from providing services to clients, students, and others	171	744 337	37.9	X
9000	Contributions, gifts, and grants—Government	314	366 790	18.7	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	510	251 818	12.8	X
9100	Investment income, including interest and dividends	387	31 631	1.6	X
9500	All other revenue	273	299 832	15.3	61.7
9502	All other revenue	273	299 832	15.3	X
611710	Educational support services	783	1 961 588	100.0	76.6
4900	Tuition, fees, and other payments from providing academic or technical instruction	251	182 051	9.3	X
8600	Merchandise sales	114	85 129	4.3	71.9
8618	Sales of other merchandise	114	85 129	4.3	X
8940	All other receipts	171	744 337	37.9	74.9
8967	All other amounts received from providing services to clients, students, and others	171	744 337	37.9	X
9000	Contributions, gifts, and grants—Government	314	366 790	18.7	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	510	251 818	12.8	X
9100	Investment income, including interest and dividends	387	31 631	1.6	X
9500	All other revenue	273	299 832	15.3	61.7
9502	All other revenue	273	299 832	15.3	X

¹Revenue and revenue line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

Appendix A.

Explanation of Terms

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.

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 performed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, 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.

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

Not applicable for this report.

Appendix E. Metropolitan Areas

Not applicable for this report.

