

Maine

1997

Issued August 1999

EC97S61A-ME

1997 Economic Census

Educational Services

Geographic Area Series



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

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MAINE								
61	Educational services	172	36 752	11 664	2 005	680	32.3	13.6
611	Educational services	172	36 752	11 664	2 005	680	32.3	13.6
6114	Business schools, & computer & management training	19	4 064	1 480	276	60	53.7	1.4
61141	Business & secretarial schools	2	D	D	D	a	D	D
611410	Business & secretarial schools	2	D	D	D	a	D	D
61142	Computer training	6	D	D	D	a	D	D
611420	Computer training	6	D	D	D	a	D	D
61143	Professional & management development training	11	D	D	D	b	D	D
611430	Professional & management development training	11	D	D	D	b	D	D
6115	Technical & trade schools	26	11 497	4 307	897	224	12.8	.8
61151	Technical & trade schools	26	11 497	4 307	897	224	12.8	.8
611511	Cosmetology & barber schools	7	1 523	529	128	26	4.0	—
611512	Flight training	3	D	D	D	a	D	D
611513	Apprenticeship training	4	D	D	D	b	D	D
611519	Other trade & technical schools	12	8 015	3 044	613	101	9.0	.3
6116	Other schools & instruction	106	18 724	5 363	757	358	34.3	22.7
61161	Fine arts schools	21	2 130	633	120	89	38.1	3.7
611610	Fine arts schools	21	2 130	633	120	89	38.1	3.7
6116101	Dance schools (including children's & professionals')	18	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	a	D	D
61162	Sports & recreation instruction	48	9 729	2 504	226	116	33.8	35.1
611620	Sports & recreation instruction	48	9 729	2 504	226	116	33.8	35.1
61163	Language schools	2	D	D	D	a	D	D
611630	Language schools	2	D	D	D	a	D	D
61169	All other schools & instruction	35	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	D	D	D	b	D	D
611692	Automobile driving schools	16	1 707	566	91	68	64.9	11.7
611699	All other miscellaneous schools & instruction	13	3 648	1 193	240	58	18.0	—
6117	Educational support services	21	2 467	514	75	38	73.5	23.9
61171	Educational support services	21	2 467	514	75	38	73.5	23.9
611710	Educational support services	21	2 467	514	75	38	73.5	23.9

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MAINE									
61	Educational services	54	22 825	21 021	8 986	1 833	434	7.4	27.4
611	Educational services	54	22 825	21 021	8 986	1 833	434	7.4	27.4
6114	Business schools, & computer & management training	3	3 484	2 758	651	179	24	—	—
61143	Professional & management development training	3	3 484	2 758	651	179	24	—	—
611430	Professional & management development training	3	3 484	2 758	651	179	24	—	—
6115	Technical & trade schools	5	D	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	D	b	D	D
611519	Other trade & technical schools	5	D	D	D	D	b	D	D
6116	Other schools & instruction	41	16 741	15 922	7 451	1 439	378	6.0	35.0
61161	Fine arts schools	10	1 782	1 574	617	104	64	10.3	17.1
611610	Fine arts schools	10	1 782	1 574	617	104	64	10.3	17.1
6116101	Dance schools (including children's & professionals')	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	9	D	D	D	D	b	D	D
61162	Sports & recreation instruction	10	1 180	1 087	518	97	22	44.9	.5
611620	Sports & recreation instruction	10	1 180	1 087	518	97	22	44.9	.5
61169	All other schools & instruction	21	13 779	13 261	6 316	1 238	292	2.1	40.3
611691	Exam preparation & tutoring	1	D	D	D	D	a	D	D
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	19	D	D	D	D	e	D	D
6117	Educational support services	5	D	D	D	D	a	D	D
61171	Educational support services	5	D	D	D	D	a	D	D
611710	Educational support services	5	D	D	D	D	a	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BANGOR, ME MSA								
61	Educational services	17	2 271	828	170	70	37.3	20.0
611	Educational services	17	2 271	828	170	70	37.3	20.0
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA								
61	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
611	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
6114	Business schools, & computer & management training	206	237 733	85 437	17 808	2 693	18.6	8.5
61141	Business & secretarial schools	22	D	D	D	e	D	D
611410	Business & secretarial schools	22	D	D	D	e	D	D
61142	Computer training	98	D	D	D	g	D	D
611420	Computer training	98	D	D	D	g	D	D
61143	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
611430	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
6115	Technical & trade schools	128	D	D	D	g	D	D
61151	Technical & trade schools	128	D	D	D	g	D	D
611511	Cosmetology & barber schools	44	15 134	5 287	1 178	336	21.4	6.7
611512	Flight training	17	19 257	8 189	2 957	284	25.5	35.8
611519	Other trade & technical schools	60	59 544	17 945	4 311	877	31.8	7.8
6116	Other schools & instruction	573	D	D	D	h	D	D
61161	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
611610	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
6116101	Dance schools (including children's & professionals)	140	21 978	6 944	1 756	722	39.0	7.8
6116102	Art, drama, & music schools	33	5 698	1 821	312	119	47.4	45.2
61162	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
611620	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
61163	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
611630	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
61169	All other schools & instruction	197	D	D	D	g	D	D
611691	Exam preparation & tutoring	45	22 588	7 645	1 658	659	13.0	4.9
611692	Automobile driving schools	67	10 556	3 053	611	223	59.9	30.7
611699	All other miscellaneous schools & instruction	85	D	D	D	f	D	D
6117	Educational support services	88	D	D	D	e	D	D
61171	Educational support services	88	D	D	D	e	D	D
611710	Educational support services	88	D	D	D	e	D	D
Boston, MA-NH PMSA								
61	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
611	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
6114	Business schools, & computer & management training	158	212 672	77 157	15 940	2 402	17.5	8.6
61141	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
611410	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
61142	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
611420	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
61143	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
611430	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
6115	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
61151	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
611511	Cosmetology & barber schools	22	D	D	D	c	D	D
611512	Flight training	10	16 365	7 192	2 717	224	17.8	41.9
611519	Other trade & technical schools	33	43 029	12 712	2 934	587	36.8	6.2
6116	Other schools & instruction	371	124 869	39 021	8 208	2 805	28.1	14.8
61161	Fine arts schools	99	D	D	D	f	D	D
611610	Fine arts schools	99	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals)	75	D	D	D	e	D	D
6116102	Art, drama, & music schools	24	4 814	1 555	259	97	39.2	52.1
61162	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
611620	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
61163	Language schools	22	D	D	D	e	D	D
611630	Language schools	22	D	D	D	e	D	D
61169	All other schools & instruction	135	D	D	D	g	D	D
611691	Exam preparation & tutoring	30	18 363	6 237	1 378	529	6.2	5.9
611692	Automobile driving schools	46	8 762	2 422	471	162	52.4	37.0
611699	All other miscellaneous schools & instruction	59	D	D	D	e	D	D
6117	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
61171	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
611710	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Brockton, MA PMSA								
61	Educational services	23	5 440	1 787	439	123	18.1	21.2
611	Educational services	23	5 440	1 787	439	123	18.1	21.2
6115	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
61151	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	2 177	530	127	58	27.0	26.1
61161	Fine arts schools	6	990	270	71	35	20.0	—
611610	Fine arts schools	6	990	270	71	35	20.0	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
Fitchburg–Leominster, MA PMSA								
61	Educational services	10	2 226	919	224	34	18.6	14.7
611	Educational services	10	2 226	919	224	34	18.6	14.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
Lawrence, MA–NH PMSA								
61	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
611	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
61151	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	42	9 482	2 241	508	213	44.2	3.2
61161	Fine arts schools	14	1 593	362	114	50	52.1	6.2
611610	Fine arts schools	14	1 593	362	114	50	52.1	6.2
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
61162	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
611620	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
61169	All other schools & instruction	13	D	D	D	b	D	D
Lowell, MA–NH PMSA								
61	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
611	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
6115	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
61151	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	22	4 272	1 439	322	110	54.5	6.6
61161	Fine arts schools	9	899	210	50	22	38.9	—
611610	Fine arts schools	9	899	210	50	22	38.9	—
6116101	Dance schools (including children's & professionals)	7	D	D	D	a	D	D
61162	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
611620	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
61169	All other schools & instruction	5	1 713	925	217	50	79.1	1.9
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Manchester, NH PMSA								
61	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
611	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
61151	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	25	3 500	1 179	290	139	54.4	—
61161	Fine arts schools	9	976	376	98	45	44.6	—
611610	Fine arts schools	9	976	376	98	45	44.6	—
6116101	Dance schools (including children's & professionals)	9	976	376	98	45	44.6	—
61162	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
611620	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
Nashua, NH PMSA								
61	Educational services	39	10 233	3 776	790	195	20.5	6.0
611	Educational services	39	10 233	3 776	790	195	20.5	6.0
6115	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
61151	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	4 431	1 561	290	98	30.8	2.9
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
61162	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
611620	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
61169	All other schools & instruction	6	D	D	D	a	D	D
New Bedford, MA PMSA								
61	Educational services	18	5 960	1 684	529	110	59.5	.9
611	Educational services	18	5 960	1 684	529	110	59.5	.9
6115	Technical & trade schools	7	3 838	898	310	90	40.7	—
61151	Technical & trade schools	7	3 838	898	310	90	40.7	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
Portsmouth–Rochester, NH–ME PMSA								
61	Educational services	36	13 487	4 314	979	170	31.9	.2
611	Educational services	36	13 487	4 314	979	170	31.9	.2
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
6117	Educational support services	6	8 402	2 915	658	53	13.3	—
61171	Educational support services	6	8 402	2 915	658	53	13.3	—
611710	Educational support services	6	8 402	2 915	658	53	13.3	—
Worcester, MA–CT PMSA								
61	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
611	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
6114	Business schools, & computer & management training	14	10 479	3 136	704	126	10.1	17.7
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
6115	Technical & trade schools	6	960	330	76	35	8.6	39.5
61151	Technical & trade schools	6	960	330	76	35	8.6	39.5
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	46	12 147	3 436	690	303	35.4	3.5
61161	Fine arts schools	21	2 988	880	236	130	36.2	3.6
611610	Fine arts schools	21	2 988	880	236	130	36.2	3.6
6116101	Dance schools (including children's & professionals)	20	D	D	D	c	D	D
61169	All other schools & instruction	19	8 067	2 110	375	141	38.4	3.0
611699	All other miscellaneous schools & instruction	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEWISTON—AUBURN, ME MSA								
61	Educational services	8	898	304	72	27	22.9	21.4
611	Educational services	8	898	304	72	27	22.9	21.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PORTLAND, ME MSA								
61	Educational services	59	15 759	5 627	1 055	243	29.4	2.5
611	Educational services	59	15 759	5 627	1 055	243	29.4	2.5
6115	Technical & trade schools	9	7 742	2 881	602	97	7.8	.9
61151	Technical & trade schools	9	7 742	2 881	602	97	7.8	.9
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	29	5 174	1 729	312	111	50.3	—
61162	Sports & recreation instruction	11	1 776	434	73	23	72.7	—
611620	Sports & recreation instruction	11	1 776	434	73	23	72.7	—
61169	All other schools & instruction	12	D	D	D	b	D	D
AREA OUTSIDE MAINE METROPOLITAN AREAS								
61	Educational services	82	17 469	4 822	691	327	34.4	22.5
611	Educational services	82	17 469	4 822	691	327	34.4	22.5
6115	Technical & trade schools	13	D	D	D	c	D	D
61151	Technical & trade schools	13	D	D	D	c	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	56	D	D	D	c	D	D
61161	Fine arts schools	8	799	235	33	19	40.8	8.0
611610	Fine arts schools	8	799	235	33	19	40.8	8.0
61162	Sports & recreation instruction	29	7 340	1 902	121	75	23.4	43.1
611620	Sports & recreation instruction	29	7 340	1 902	121	75	23.4	43.1
61169	All other schools & instruction	19	D	D	D	b	D	D
611692	Automobile driving schools	10	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BANGOR, ME MSA									
61	Educational services	1	D	D	D	D	a	D	D
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA									
61	Educational services	296	D	D	D	D	h	D	D
611	Educational services	296	D	D	D	D	h	D	D
6114	Business schools, & computer & management training ..	32	D	D	D	D	e	D	D
61143	Professional & management development training	29	D	D	D	D	c	D	D
611430	Professional & management development training ..	29	D	D	D	D	c	D	D
6115	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
61151	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
611513	Apprenticeship training	20	D	D	D	D	c	D	D
611519	Other trade & technical schools	18	8 647	7 506	3 672	873	136	17.4	5.7
6116	Other schools & instruction	171	D	D	D	D	g	D	D
61161	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
611610	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
6116101	Dance schools (including children's & professionals')	8	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	44	D	D	D	D	f	D	D
61162	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
611620	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
61163	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
611630	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
61169	All other schools & instruction	84	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	10	2 862	2 839	1 357	252	79	18.5	60.9
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	72	D	D	D	D	f	D	D
6117	Educational support services	54	D	D	D	D	f	D	D
61171	Educational support services	54	D	D	D	D	f	D	D
611710	Educational support services	54	D	D	D	D	f	D	D
Boston, MA-NH PMSA									
61	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
611	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
6114	Business schools, & computer & management training ..	26	27 127	26 513	7 149	1 708	233	11.1	16.0
61143	Professional & management development training	24	D	D	D	D	c	D	D
611430	Professional & management development training ..	24	D	D	D	D	c	D	D
6115	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
61151	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
611513	Apprenticeship training	13	D	D	D	D	c	D	D
611519	Other trade & technical schools	13	D	D	D	D	c	D	D
6116	Other schools & instruction	141	216 294	215 691	34 820	7 982	1 718	3.4	6.9
61161	Fine arts schools	44	D	D	D	D	f	D	D
611610	Fine arts schools	44	D	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals')	7	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	37	D	D	D	D	f	D	D
61162	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
611620	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
61163	Language schools	7	D	D	D	D	b	D	D
611630	Language schools	7	D	D	D	D	b	D	D
61169	All other schools & instruction	69	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	8	D	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	59	D	D	D	D	f	D	D
6117	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
61171	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
611710	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
Brockton, MA PMSA									
61	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
611	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
Fitchburg-Leominster, MA PMSA									
61	Educational services	4	437	440	116	34	8	66.1	33.9
611	Educational services	4	437	440	116	34	8	66.1	33.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.									
Lawrence, MA–NH PMSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6117	Educational support services	3	D	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	D	a	D	D
Lowell, MA–NH PMSA									
61	Educational services	8	D	D	D	D	c	D	D
611	Educational services	8	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	D	c	D	D
Manchester, NH PMSA									
61	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
611	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
6116	Other schools & instruction	5	D	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
Nashua, NH PMSA									
61	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
611	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
New Bedford, MA PMSA									
61	Educational services	5	D	D	D	D	a	D	D
611	Educational services	5	D	D	D	D	a	D	D
Portsmouth–Rochester, NH–ME PMSA									
61	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
611	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
Worcester, MA–CT PMSA									
61	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
611	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	7	3 207	3 287	1 248	298	112	46.3	1.7
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
LEWISTON–AUBURN, ME MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
PORTLAND, ME MSA									
61	Educational services	14	2 281	2 259	732	181	52	20.6	25.6
611	Educational services	14	2 281	2 259	732	181	52	20.6	25.6
6116	Other schools & instruction	12	D	D	D	D	b	D	D
61161	Fine arts schools	7	742	715	264	57	27	24.8	41.1
611610	Fine arts schools	7	742	715	264	57	27	24.8	41.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE MAINE METROPOLITAN AREAS									
61	Educational services	37	20 234	18 524	8 172	1 636	369	5.4	28.0
611	Educational services	37	20 234	18 524	8 172	1 636	369	5.4	28.0
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	27	D	D	D	D	e	D	D
61161	Fine arts schools	3	1 040	859	353	47	37	—	—
611610	Fine arts schools	3	1 040	859	353	47	37	—	—
6116102	Art, drama, & music schools	3	1 040	859	353	47	37	—	—
61169	All other schools & instruction	17	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	16	D	D	D	D	e	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANDROSCOGGIN COUNTY, ME								
61	Educational services	10	1 064	370	88	34	28.9	24.2
611	Educational services	10	1 064	370	88	34	28.9	24.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
AROOSTOOK COUNTY, ME								
61	Educational services	7	464	152	32	11	16.8	1.3
611	Educational services	7	464	152	32	11	16.8	1.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
CUMBERLAND COUNTY, ME								
61	Educational services	60	15 180	5 374	1 018	238	31.7	2.6
611	Educational services	60	15 180	5 374	1 018	238	31.7	2.6
6115	Technical & trade schools	9	7 742	2 881	602	97	7.8	.9
61151	Technical & trade schools	9	7 742	2 881	602	97	7.8	.9
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	30	4 595	1 476	275	106	60.5	—
61162	Sports & recreation instruction	11	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	b	D	D
FRANKLIN COUNTY, ME								
61	Educational services	1	D	D	D	a	D	D
HANCOCK COUNTY, ME								
61	Educational services	2	D	D	D	a	D	D
KENNEBEC COUNTY, ME								
61	Educational services	17	2 470	627	122	66	61.5	7.2
611	Educational services	17	2 470	627	122	66	61.5	7.2
6116	Other schools & instruction	10	1 246	352	55	38	39.8	4.7
KNOX COUNTY, ME								
61	Educational services	7	744	185	33	26	52.0	14.5
611	Educational services	7	744	185	33	26	52.0	14.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LINCOLN COUNTY, ME								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
OXFORD COUNTY, ME								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
PENOBSCOT COUNTY, ME								
61	Educational services	24	4 052	1 177	224	91	31.2	11.5
611	Educational services	24	4 052	1 177	224	91	31.2	11.5
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	18	3 147	789	133	73	35.5	14.8
61169	All other schools & instruction	4	D	D	D	b	D	D
PISCATAQUIS COUNTY, ME								
61	Educational services	2	D	D	D	a	D	D
SAGadahoc COUNTY, ME								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SOMERSET COUNTY, ME								
61	Educational services	4	1 681	284	49	24	—	20.0
611	Educational services	4	1 681	284	49	24	—	20.0
6116	Other schools & instruction	4	1 681	284	49	24	—	20.0
WALDO COUNTY, ME								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
YORK COUNTY, ME								
61	Educational services	24	4 429	1 463	258	70	39.8	2.4
611	Educational services	24	4 429	1 463	258	70	39.8	2.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	18	2 762	796	133	46	46.3	3.9
61162	Sports & recreation instruction	7	1 284	259	26	12	68.8	—
611620	Sports & recreation instruction	7	1 284	259	26	12	68.8	—
61169	All other schools & instruction	7	1 270	493	93	26	19.9	7.2

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUBURN, ME								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
AUGUSTA, ME								
61	Educational services	5	1 160	276	68	37	67.6	-
611	Educational services	5	1 160	276	68	37	67.6	-
BANGOR, ME								
61	Educational services	13	1 904	716	168	65	44.3	9.3
611	Educational services	13	1 904	716	168	65	44.3	9.3
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
BATH, ME								
61	Educational services	1	D	D	D	a	D	D
BELFAST, ME								
61	Educational services	2	D	D	D	a	D	D
BIDDEFORD, ME								
61	Educational services	4	443	144	34	12	100.0	-
611	Educational services	4	443	144	34	12	100.0	-
BREWER, ME								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BRUNSWICK TOWN, ME								
61	Educational services	1	D	D	D	a	D	D
CARIBOU, ME								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
ELLSWORTH, ME								
61	Educational services	1	D	D	D	a	D	D
GARDINER, ME								
61	Educational services	1	D	D	D	a	D	D
GORHAM TOWN, ME								
61	Educational services	5	945	108	3	7	97.7	2.3
611	Educational services	5	945	108	3	7	97.7	2.3
LEWISTON, ME								
61	Educational services	3	526	203	46	11	D	-
611	Educational services	3	526	203	46	11	D	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ORONO TOWN, ME								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PORTLAND, ME								
61	Educational services	20	2 689	863	154	55	38.3	7.1
611	Educational services	20	2 689	863	154	55	38.3	7.1
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	833	328	55	28	64.5	—
PRESQUE ISLE, ME								
61	Educational services	1	D	D	D	a	D	D
ROCKLAND, ME								
61	Educational services	1	D	D	D	a	D	D
SACO, ME								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SANFORD TOWN, ME								
61	Educational services	4	384	110	26	8	15.6	24.0
611	Educational services	4	384	110	26	8	15.6	24.0
SCARBOROUGH TOWN, ME								
61	Educational services	5	811	342	73	20	84.3	—
611	Educational services	5	811	342	73	20	84.3	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SOUTH PORTLAND, ME								
61	Educational services	11	8 126	3 242	615	112	8.9	—
611	Educational services	11	8 126	3 242	615	112	8.9	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
WATERVILLE, ME								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WESTBROOK, ME								
61	Educational services	4	1 240	448	88	26	81.5	—
611	Educational services	4	1 240	448	88	26	81.5	—
6116	Other schools & instruction	3	D	D	D	a	D	D
WINDHAM TOWN, ME								
61	Educational services	1	D	D	D	a	D	D
YORK TOWN, ME								
61	Educational services	2	D	D	D	a	D	D
ANDROSCOGGIN COUNTY, ME—PSEUDO REMAINDER OF COUNTY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
CUMBERLAND COUNTY, ME—PSEUDO REMAINDER OF COUNTY								
61	Educational services	13	D	D	D	a	D	D
611	Educational services	13	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PENOBSCOT COUNTY, ME—PSEUDO REMAINDER OF COUNTY								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
WALDO COUNTY, ME—PSEUDO REMAINDER OF COUNTY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
YORK COUNTY, ME—PSEUDO REMAINDER OF COUNTY								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
BALANCE OF AROOSTOOK COUNTY, ME								
61	Educational services	4	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, ME								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HANCOCK COUNTY, ME								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF KENNEBEC COUNTY, ME								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
BALANCE OF KNOX COUNTY, ME								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
BALANCE OF LINCOLN COUNTY, ME								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF OXFORD COUNTY, ME								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
BALANCE OF PISCATAQUIS COUNTY, ME								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF SAGadahoc COUNTY, ME								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SOMERSET COUNTY, ME								
61	Educational services	4	1 681	284	49	24	—	20.0
611	Educational services	4	1 681	284	49	24	—	20.0
6116	Other schools & instruction	4	1 681	284	49	24	—	20.0

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

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

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

611 Educational Services

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

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

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

6114 Business Schools and Computer and Management Training

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

61141 Business and Secretarial Schools

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

611410 Business and Secretarial Schools

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

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

8244 Business and Secretarial Schools

61142 Computer Training

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

611420 Computer Training

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

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

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

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

61143 Professional and Management Development Training

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

611430 Professional and Management Development Training

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

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

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

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

61151 Technical and Trade Schools

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

611511 Cosmetology and Barber Schools

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

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

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

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

6115112 Barber Colleges

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

611512 Flight Training

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

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

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

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

6115122 Aviation Schools (Except Flying Instruction)

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

611513 Apprenticeship Training

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

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

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

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

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

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

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

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

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

6115192 Computer Repair Training

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

6115193 Truck Driving Schools

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

6116 Other Schools and Instruction

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

61161 Fine Arts Schools

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

611610 Fine Arts Schools

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

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

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

8299 (pt) Art, Drama, and Music Schools

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

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

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

61162 Sports and Recreation Instruction

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

611620 Sports and Recreation Instruction

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

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

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

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

611630 Language Schools

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

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

8299 (pt) Language Schools

61169 All Other Schools and Instruction

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

611691 Exam Preparation and Tutoring

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

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

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

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

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

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

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

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

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

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

61171 Educational Support Services

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

611710 Educational Support Services

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

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

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

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

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

6117102 Educational Test Development and Evaluation Services

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

MAINE

There are no geographic notes for the state of Maine.

Appendix E. Metropolitan Areas

MAINE

Bangor, ME MSA

Penobscot County, ME (Part)

Bangor city, ME

Brewer city, ME

Old Town city, ME

Orono town, ME

Waldo County, ME (Part)

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA

Norton town, MA

Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA

Beverly city, MA

Danvers town, MA

Gloucester city, MA

Ipswich town, MA

Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA

Arlington town, MA

Ashland town, MA

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Bedford town, MA

Belmont town, MA

Burlington town, MA

Cambridge city, MA

Concord town, MA

Everett city, MA

Framingham town, MA

Holliston town, MA

Hopkinton town, MA

Hudson town, MA

Lexington town, MA

Malden city, MA

Marlborough city, MA

Maynard town, MA

Medford city, MA

Melrose city, MA

Natick town, MA

Newton city, MA

North Reading town, MA

Reading town, MA

Somerville city, MA

Stoneham town, MA

Sudbury town, MA

Wakefield town, MA

Waltham city, MA

Watertown city, MA

Wayland town, MA

Weston town, MA

Wilmington town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Winchester town, MA

Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA

Braintree town, MA

Brookline town, MA

Canton town, MA

Dedham town, MA

Foxborough town, MA

Franklin city, MA

Holbrook town, MA

Medfield town, MA

Medway town, MA

Milton town, MA

Needham town, MA

Norfolk town, MA

Norwood town, MA

Quincy city, MA

Randolph town, MA

Sharon town, MA

Stoughton town, MA

Walpole town, MA

Wellesley town, MA

Westwood town, MA

Weymouth town, MA

Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA

Duxbury town, MA

Hanover town, MA

Hingham town, MA

Hull town, MA

Kingston town, MA

Marshfield town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Plymouth County, MA (Part)—Con.

Pembroke town, MA

Plymouth town, MA

Rockland town, MA

Scituate town, MA

Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA

Chelsea city, MA

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)

Bedford town, NH

Goffstown town, NH

Manchester city, NH

Merrimack County, NH (Part)

Rockingham County, NH (Part)

Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH

Hudson town, NH

Merrimack town, NH

Milford town, NH

Nashua city, NH

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

New Bedford, MA PMSA

Bristol County, MA (Part)

Dartmouth town, MA

Fairhaven town, MA

New Bedford city, MA

Plymouth County, MA (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)—Con.

Webster town, MA

Westborough town, MA

Worcester city, MA

Lewiston—Auburn, ME MSA

Androscoggin County, ME

Auburn city, ME

Lewiston city, ME

Portland, ME MSA

Cumberland County, ME (Part)

Gorham town, ME

Portland city, ME

Scarborough town, ME

South Portland city, ME

Portland, ME MSA—Con.

Cumberland County, ME (Part)—Con.

Westbrook city, ME

Windham town, ME

York County, ME (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

