

Virginia

1997

Issued August 1999

EC97S61A-VA

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

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VIRGINIA								
61	Educational services	1 043	442 911	157 316	34 367	7 198	20.7	9.3
611	Educational services	1 043	442 911	157 316	34 367	7 198	20.7	9.3
6114	Business schools, & computer & management training	229	242 390	82 541	18 008	2 429	9.6	8.4
61141	Business & secretarial schools	15	D	D	D	e	D	D
611410	Business & secretarial schools	15	D	D	D	e	D	D
61142	Computer training	130	185 036	68 245	14 498	1 746	5.0	10.2
611420	Computer training	130	185 036	68 245	14 498	1 746	5.0	10.2
61143	Professional & management development training	84	D	D	D	c	D	D
611430	Professional & management development training	84	D	D	D	c	D	D
6115	Technical & trade schools	137	44 315	19 067	4 394	941	27.1	8.3
61151	Technical & trade schools	137	44 315	19 067	4 394	941	27.1	8.3
611511	Cosmetology & barber schools	42	6 118	1 975	418	149	38.0	11.8
611512	Flight training	21	12 475	5 657	1 436	260	43.5	12.3
611513	Apprenticeship training	9	1 902	1 033	132	18	23.6	2.7
611519	Other trade & technical schools	65	23 820	10 402	2 408	514	16.0	5.7
6116	Other schools & instruction	578	104 685	38 675	8 872	3 422	39.6	10.4
61161	Fine arts schools	200	28 423	10 043	2 425	1 065	32.5	7.1
611610	Fine arts schools	200	28 423	10 043	2 425	1 065	32.5	7.1
6116101	Dance schools (including children's & professionals)	174	22 828	7 651	1 879	911	35.2	5.5
6116102	Art, drama, & music schools	26	5 595	2 392	546	154	21.6	13.7
61162	Sports & recreation instruction	176	29 608	9 501	2 099	943	59.2	15.8
611620	Sports & recreation instruction	176	29 608	9 501	2 099	943	59.2	15.8
61163	Language schools	14	9 604	4 656	1 065	257	11.0	8.7
611630	Language schools	14	9 604	4 656	1 065	257	11.0	8.7
61169	All other schools & instruction	188	37 050	14 475	3 283	1 157	36.8	9.0
611691	Exam preparation & tutoring	68	10 879	3 901	839	449	35.9	8.6
611692	Automobile driving schools	41	4 352	1 573	357	181	61.4	26.1
611699	All other miscellaneous schools & instruction	79	21 819	9 001	2 087	527	32.4	5.8
6117	Educational support services	99	51 521	17 033	3 093	406	28.6	12.2
61171	Educational support services	99	51 521	17 033	3 093	406	28.6	12.2
611710	Educational support services	99	51 521	17 033	3 093	406	28.6	12.2

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 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
VIRGINIA									
61	Educational services	182	123 573	113 399	24 689	5 667	1 146	12.7	16.5
611	Educational services	182	123 573	113 399	24 689	5 667	1 146	12.7	16.5
6114	Business schools, & computer & management training	16	19 763	18 016	3 946	883	126	16.4	47.4
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61142	Computer training	3	D	D	D	D	a	D	D
611420	Computer training	3	D	D	D	D	a	D	D
61143	Professional & management development training	12	17 749	16 377	3 407	808	100	13.7	46.0
611430	Professional & management development training	12	17 749	16 377	3 407	808	100	13.7	46.0
6115	Technical & trade schools	22	6 540	6 222	2 018	456	113	67.4	28.2
61151	Technical & trade schools	22	6 540	6 222	2 018	456	113	67.4	28.2
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	12	D	D	D	D	a	D	D
611519	Other trade & technical schools	9	5 009	4 768	1 592	354	96	66.3	33.7
6116	Other schools & instruction	124	36 781	34 089	11 540	2 668	740	14.4	22.3
61161	Fine arts schools	20	4 102	3 699	1 330	326	125	70.4	6.6
611610	Fine arts schools	20	4 102	3 699	1 330	326	125	70.4	6.6
6116101	Dance schools (including children's & professionals)	6	700	724	172	48	35	8.9	15.9
6116102	Art, drama, & music schools	14	3 402	2 975	1 158	278	90	83.1	4.7
61162	Sports & recreation instruction	13	5 918	5 839	1 232	260	126	15.8	62.4
611620	Sports & recreation instruction	13	5 918	5 839	1 232	260	126	15.8	62.4
61163	Language schools	5	D	D	D	D	b	D	D
611630	Language schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	86	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	13	864	857	481	140	26	13.2	24.3
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	72	D	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	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
61	VIRGINIA—Con.								
	Educational services—Con.								
611	Educational services—Con.								
6117	Educational support services	20	60 489	55 072	7 185	1 660	167	4.5	1.6
61171	Educational support services	20	60 489	55 072	7 185	1 660	167	4.5	1.6
611710	Educational support services	20	60 489	55 072	7 185	1 660	167	4.5	1.6

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
	CHARLOTTESVILLE, VA MSA							
61	Educational services	37	12 056	3 615	756	210	32.5	17.7
611	Educational services	37	12 056	3 615	756	210	32.5	17.7
6114	Business schools, & computer & management training	6	4 595	1 432	356	40	13.8	—
61143	Professional & management development training	3	D	D	D	a	D	D
611430	Professional & management development training	3	D	D	D	a	D	D
6115	Technical & trade schools	5	1 265	365	75	31	7.0	29.6
61151	Technical & trade schools	5	1 265	365	75	31	7.0	29.6
6116	Other schools & instruction	22	3 969	1 183	212	128	24.5	44.3
61162	Sports & recreation instruction	12	2 047	685	100	78	37.4	39.3
611620	Sports & recreation instruction	12	2 047	685	100	78	37.4	39.3
	DANVILLE, VA MSA							
61	Educational services	8	741	305	79	30	22.5	2.2
611	Educational services	8	741	305	79	30	22.5	2.2
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
	JOHNSON CITY—KINGSPORT—BRISTOL, TN—VA MSA							
61	Educational services	35	5 355	1 616	377	145	39.6	16.5
611	Educational services	35	5 355	1 616	377	145	39.6	16.5
6115	Technical & trade schools	8	1 697	336	90	28	73.3	26.7
61151	Technical & trade schools	8	1 697	336	90	28	73.3	26.7
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	21	1 847	488	128	91	46.6	15.3
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
	LYNCHBURG, VA MSA							
61	Educational services	19	3 592	1 632	392	93	40.1	17.7
611	Educational services	19	3 592	1 632	392	93	40.1	17.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	1 978	970	261	59	57.2	1.2

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
NORFOLK—VIRGINIA BEACH—NEWPORT NEWS, VA—NC MSA								
61	Educational services	196	48 789	17 652	3 610	1 213	24.2	13.8
611	Educational services	196	48 789	17 652	3 610	1 213	24.2	13.8
6114	Business schools, & computer & management training	38	21 734	8 063	1 550	364	8.1	10.5
61142	Computer training	25	18 642	6 549	1 202	307	5.1	11.6
611420	Computer training	25	18 642	6 549	1 202	307	5.1	11.6
6115	Technical & trade schools	35	10 290	3 950	831	254	18.3	17.8
61151	Technical & trade schools	35	10 290	3 950	831	254	18.3	17.8
611511	Cosmetology & barber schools	13	D	D	D	b	D	D
611519	Other trade & technical schools	16	5 976	2 144	459	148	17.5	15.6
6116	Other schools & instruction	117	16 274	5 363	1 200	590	47.6	15.8
61161	Fine arts schools	49	4 506	1 335	311	194	47.9	8.8
611610	Fine arts schools	49	4 506	1 335	311	194	47.9	8.8
6116101	Dance schools (including children's & professionals')	41	4 106	1 201	294	174	45.2	9.6
61162	Sports & recreation instruction	37	5 475	1 779	400	182	56.6	33.6
611620	Sports & recreation instruction	37	5 475	1 779	400	182	56.6	33.6
61169	All other schools & instruction	31	6 293	2 249	489	214	39.5	5.2
611691	Exam preparation & tutoring	9	1 685	540	116	86	62.9	14.7
611699	All other miscellaneous schools & instruction	12	3 936	1 495	329	108	19.1	2.0
RICHMOND—PETERSBURG, VA MSA								
61	Educational services	156	27 721	9 418	2 264	622	39.4	5.1
611	Educational services	156	27 721	9 418	2 264	622	39.4	5.1
6114	Business schools, & computer & management training	39	12 069	4 334	1 060	170	36.8	2.4
61142	Computer training	18	7 385	2 832	645	108	32.9	.1
611420	Computer training	18	7 385	2 832	645	108	32.9	.1
6115	Technical & trade schools	21	2 010	626	196	57	56.4	4.9
61151	Technical & trade schools	21	2 010	626	196	57	56.4	4.9
611511	Cosmetology & barber schools	5	D	D	D	a	D	D
6116	Other schools & instruction	87	11 486	3 718	854	376	42.3	6.9
61161	Fine arts schools	32	3 419	1 056	293	170	40.2	5.8
611610	Fine arts schools	32	3 419	1 056	293	170	40.2	5.8
6116101	Dance schools (including children's & professionals')	29	D	D	D	c	D	D
61162	Sports & recreation instruction	17	2 431	816	162	58	61.8	8.4
611620	Sports & recreation instruction	17	2 431	816	162	58	61.8	8.4
61169	All other schools & instruction	38	5 636	1 846	399	148	35.1	6.8
611691	Exam preparation & tutoring	14	1 936	753	159	60	23.8	1.9
ROANOKE, VA MSA								
61	Educational services	39	15 595	3 043	780	313	20.1	.8
611	Educational services	39	15 595	3 043	780	313	20.1	.8
6114	Business schools, & computer & management training	7	8 258	890	273	128	10.0	—
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	587	212	44	12	D	—
6116	Other schools & instruction	22	3 333	911	228	116	45.8	3.7
61161	Fine arts schools	9	1 596	421	114	52	33.9	—
611610	Fine arts schools	9	1 596	421	114	52	33.9	—
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA								
61	Educational services	1 323	718 896	250 546	55 032	9 925	19.2	12.5
611	Educational services	1 323	718 896	250 546	55 032	9 925	19.2	12.5
6114	Business schools, & computer & management training	310	D	D	D	h	D	D
61141	Business & secretarial schools	12	D	D	D	c	D	D
611410	Business & secretarial schools	12	D	D	D	c	D	D
61142	Computer training	165	D	D	D	g	D	D
611420	Computer training	165	D	D	D	g	D	D
61143	Professional & management development training	133	D	D	D	e	D	D
611430	Professional & management development training	133	D	D	D	e	D	D
6115	Technical & trade schools	147	D	D	D	g	D	D
61151	Technical & trade schools	147	D	D	D	g	D	D
611511	Cosmetology & barber schools	51	13 577	4 747	1 122	278	16.4	12.3
611512	Flight training	26	17 982	7 574	1 892	360	49.8	17.8
611513	Apprenticeship training	8	D	D	D	b	D	D
611519	Other trade & technical schools	62	39 989	18 212	4 205	685	16.5	3.3
6116	Other schools & instruction	695	D	D	D	h	D	D
61161	Fine arts schools	178	39 024	13 024	3 103	1 043	30.8	22.6
611610	Fine arts schools	178	39 024	13 024	3 103	1 043	30.8	22.6
6116101	Dance schools (including children's & professionals)	142	25 730	7 837	1 895	787	38.9	8.9
6116102	Art, drama, & music schools	36	13 294	5 187	1 208	256	15.2	48.9
61162	Sports & recreation instruction	239	D	D	D	g	D	D
611620	Sports & recreation instruction	239	D	D	D	g	D	D
61163	Language schools	34	19 901	8 041	1 857	585	11.0	.3
611630	Language schools	34	19 901	8 041	1 857	585	11.0	.3
61169	All other schools & instruction	244	100 344	36 239	7 783	1 913	21.8	21.7
611691	Exam preparation & tutoring	98	25 377	8 292	1 903	793	27.3	13.0
611692	Automobile driving schools	50	11 114	4 462	774	311	43.3	13.4
611699	All other miscellaneous schools & instruction	96	63 853	23 485	5 106	809	15.9	26.6
6117	Educational support services	171	90 481	30 749	5 984	725	24.9	18.5
61171	Educational support services	171	90 481	30 749	5 984	725	24.9	18.5
611710	Educational support services	171	90 481	30 749	5 984	725	24.9	18.5
Baltimore, MD PMSA								
61	Educational services	345	125 819	42 645	8 682	2 030	24.9	30.2
611	Educational services	345	125 819	42 645	8 682	2 030	24.9	30.2
6114	Business schools, & computer & management training	65	30 121	8 667	2 071	320	30.0	12.5
61142	Computer training	34	21 895	5 802	1 365	187	26.7	8.3
611420	Computer training	34	21 895	5 802	1 365	187	26.7	8.3
61143	Professional & management development training	30	D	D	D	b	D	D
611430	Professional & management development training	30	D	D	D	b	D	D
6115	Technical & trade schools	49	22 646	9 573	2 066	407	19.4	11.1
61151	Technical & trade schools	49	22 646	9 573	2 066	407	19.4	11.1
611511	Cosmetology & barber schools	20	D	D	D	c	D	D
611519	Other trade & technical schools	20	14 084	6 590	1 327	218	24.7	8.4
6116	Other schools & instruction	196	59 374	19 755	3 869	1 205	26.2	40.6
61161	Fine arts schools	50	D	D	D	c	D	D
611610	Fine arts schools	50	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	36	D	D	D	c	D	D
6116102	Art, drama, & music schools	14	D	D	D	b	D	D
61162	Sports & recreation instruction	62	D	D	D	e	D	D
611620	Sports & recreation instruction	62	D	D	D	e	D	D
61163	Language schools	9	D	D	D	b	D	D
611630	Language schools	9	D	D	D	b	D	D
61169	All other schools & instruction	75	D	D	D	f	D	D
611691	Exam preparation & tutoring	29	D	D	D	e	D	D
611692	Automobile driving schools	22	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	24	D	D	D	c	D	D
6117	Educational support services	35	13 678	4 650	676	98	17.7	55.4
61171	Educational support services	35	13 678	4 650	676	98	17.7	55.4
611710	Educational support services	35	13 678	4 650	676	98	17.7	55.4
Hagerstown, MD PMSA								
61	Educational services	13	5 194	1 470	273	139	25.5	10.0
611	Educational services	13	5 194	1 470	273	139	25.5	10.0
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Washington, DC—MD—VA—WV PMSA								
61	Educational services	965	587 883	206 431	46 077	7 756	18.0	8.7
611	Educational services	965	587 883	206 431	46 077	7 756	18.0	8.7
6114	Business schools, & computer & management training	241	310 950	104 792	23 167	2 444	8.7	8.3
61141	Business & secretarial schools	10	5 775	1 419	388	89	2.9	.3
611410	Business & secretarial schools	10	5 775	1 419	388	89	2.9	.3
61142	Computer training	130	258 519	88 150	19 297	2 030	4.3	8.9
611420	Computer training	130	258 519	88 150	19 297	2 030	4.3	8.9
61143	Professional & management development training	101	46 656	15 223	3 482	325	33.4	5.8
611430	Professional & management development training	101	46 656	15 223	3 482	325	33.4	5.8
6115	Technical & trade schools	96	51 622	22 186	5 366	926	25.8	7.3
61151	Technical & trade schools	96	51 622	22 186	5 366	926	25.8	7.3
611511	Cosmetology & barber schools	30	D	D	D	c	D	D
611512	Flight training	19	16 239	7 159	1 804	315	50.9	14.3
611519	Other trade & technical schools	42	25 905	11 622	2 878	467	12.0	.5
6116	Other schools & instruction	492	148 508	53 354	12 236	3 759	30.4	8.3
61161	Fine arts schools	125	28 893	10 141	2 373	825	32.5	15.3
611610	Fine arts schools	125	28 893	10 141	2 373	825	32.5	15.3
6116101	Dance schools (including children's & professionals)	103	D	D	D	f	D	D
6116102	Art, drama, & music schools	22	D	D	D	c	D	D
61162	Sports & recreation instruction	175	35 955	11 607	2 573	1 153	52.7	8.7
611620	Sports & recreation instruction	175	35 955	11 607	2 573	1 153	52.7	8.7
61163	Language schools	24	17 756	7 373	1 698	490	7.8	.3
611630	Language schools	24	17 756	7 373	1 698	490	7.8	.3
61169	All other schools & instruction	168	65 904	24 233	5 592	1 291	23.4	7.2
611691	Exam preparation & tutoring	69	D	D	D	f	D	D
611692	Automobile driving schools	28	D	D	D	D	D	D
611699	All other miscellaneous schools & instruction	71	D	D	D	c	D	D
6117	Educational support services	136	76 803	26 099	5 308	627	26.2	11.9
61171	Educational support services	136	76 803	26 099	5 308	627	26.2	11.9
611710	Educational support services	136	76 803	26 099	5 308	627	26.2	11.9
AREA OUTSIDE VIRGINIA METROPOLITAN AREAS								
61	Educational services	102	28 420	5 581	1 315	659	20.6	6.7
611	Educational services	102	28 420	5 581	1 315	659	20.6	6.7
6114	Business schools, & computer & management training	9	D	D	D	c	D	D
61141	Business & secretarial schools	2	D	D	D	c	D	D
611410	Business & secretarial schools	2	D	D	D	c	D	D
6115	Technical & trade schools	14	D	D	D	b	D	D
61151	Technical & trade schools	14	D	D	D	b	D	D
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	71	D	D	D	e	D	D
61161	Fine arts schools	25	1 615	346	89	82	77.9	6.3
611610	Fine arts schools	25	1 615	346	89	82	77.9	6.3
6116101	Dance schools (including children's & professionals)	25	1 615	346	89	82	77.9	6.3
61162	Sports & recreation instruction	19	D	D	D	b	D	D
611620	Sports & recreation instruction	19	D	D	D	b	D	D
61169	All other schools & instruction	26	5 020	1 553	341	184	21.4	4.3
611699	All other miscellaneous schools & instruction	15	3 753	1 045	198	97	20.3	2.1

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
CHARLOTTESVILLE, VA MSA									
61	Educational services	8	4 946	4 273	1 271	314	71	22.5	1.2
611	Educational services	8	4 946	4 273	1 271	314	71	22.5	1.2
6114	Business schools, & computer & management training ..	2	D	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	D	b	D	D
611430	Professional & management development training ..	1	D	D	D	D	b	D	D
DANVILLE, VA MSA									
61	Educational services	3	D	D	D	D	a	D	D
611	Educational services	3	D	D	D	D	a	D	D
JOHNSON CITY-KINGSPORT-BRISTOL, TN-VA MSA									
61	Educational services	6	393	397	194	41	16	67.9	17.6
611	Educational services	6	393	397	194	41	16	67.9	17.6
LYNCHBURG, VA MSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	D	b	D	D
611610	Fine arts schools	1	D	D	D	D	b	D	D
NORFOLK-VIRGINIA BEACH-NEWPORT NEWS, VA-NC MSA									
61	Educational services	26	8 787	8 180	1 719	405	104	26.3	45.0
611	Educational services	26	8 787	8 180	1 719	405	104	26.3	45.0
6115	Technical & trade schools	8	1 607	1 500	634	129	26	25.1	61.5
61151	Technical & trade schools	8	1 607	1 500	634	129	26	25.1	61.5
6116	Other schools & instruction	14	5 989	5 565	828	205	62	16.7	47.0
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	D	a	D	D
611620	Sports & recreation instruction	3	D	D	D	D	a	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
RICHMOND-PETERSBURG, VA MSA									
61	Educational services	25	5 489	5 313	2 042	522	142	19.5	51.3
611	Educational services	25	5 489	5 313	2 042	522	142	19.5	51.3
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	18	4 176	4 038	1 699	429	127	5.9	59.7
61162	Sports & recreation instruction	1	D	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	D	a	D	D
61169	All other schools & instruction	14	D	D	D	D	b	D	D
ROANOKE, VA MSA									
61	Educational services	7	2 806	2 705	835	187	23	80.5	.7
611	Educational services	7	2 806	2 705	835	187	23	80.5	.7
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA									
61	Educational services	382	D	D	D	D	h	D	D
611	Educational services	382	D	D	D	D	h	D	D
6114	Business schools, & computer & management training ..	54	74 097	66 712	16 894	3 850	451	16.2	16.9
61142	Computer training	9	D	D	D	D	b	D	D
611420	Computer training	9	D	D	D	D	b	D	D
61143	Professional & management development training	44	68 715	61 831	15 323	3 501	398	16.5	15.9
611430	Professional & management development training ..	44	68 715	61 831	15 323	3 501	398	16.5	15.9
6115	Technical & trade schools	44	28 931	26 709	9 292	2 101	482	18.8	20.0
61151	Technical & trade schools	44	28 931	26 709	9 292	2 101	482	18.8	20.0
611513	Apprenticeship training	24	D	D	D	D	c	D	D
611519	Other trade & technical schools	19	17 770	16 846	5 683	1 207	258	15.2	11.6
6116	Other schools & instruction	206	D	D	D	D	g	D	D
61161	Fine arts schools	41	22 242	21 730	8 878	2 151	552	9.8	15.6
611610	Fine arts schools	41	22 242	21 730	8 878	2 151	552	9.8	15.6
6116101	Dance schools (including children's & professionals)	14	7 246	6 811	2 962	756	145	12.0	—
6116102	Art, drama, & music schools	27	14 996	14 919	5 916	1 395	407	8.8	23.2
61162	Sports & recreation instruction	17	4 543	4 473	1 369	341	154	48.1	4.7
611620	Sports & recreation instruction	17	4 543	4 473	1 369	341	154	48.1	4.7
61163	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
611630	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
61169	All other schools & instruction	137	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	22	5 300	5 302	2 360	558	187	12.8	30.4
611699	All other miscellaneous schools & instruction	115	D	D	D	D	f	D	D
6117	Educational support services	78	D	D	D	D	g	D	D
61171	Educational support services	78	D	D	D	D	g	D	D
611710	Educational support services	78	D	D	D	D	g	D	D
Baltimore, MD PMSA									
61	Educational services	62	D	D	D	D	f	D	D
611	Educational services	62	D	D	D	D	f	D	D
6114	Business schools, & computer & management training ..	8	8 858	8 681	2 552	644	87	11.1	.2
61143	Professional & management development training	8	8 858	8 681	2 552	644	87	11.1	.2
611430	Professional & management development training ..	8	8 858	8 681	2 552	644	87	11.1	.2
6115	Technical & trade schools	12	13 123	12 116	3 169	632	121	8.2	13.8
61151	Technical & trade schools	12	13 123	12 116	3 169	632	121	8.2	13.8
611513	Apprenticeship training	8	D	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	34	18 802	18 801	6 780	1 551	405	19.7	23.7
61161	Fine arts schools	8	D	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	7	D	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	D	a	D	D
611620	Sports & recreation instruction	5	D	D	D	D	a	D	D
61169	All other schools & instruction	21	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	6	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	c	D	D
6117	Educational support services	8	D	D	D	D	b	D	D
61171	Educational support services	8	D	D	D	D	b	D	D
611710	Educational support services	8	D	D	D	D	b	D	D
Hagerstown, MD PMSA									
61	Educational services	1	D	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.									
Washington, DC—MD—VA—WV PMSA									
61	Educational services	319	534 215	505 074	118 425	27 301	3 968	11.7	8.5
611	Educational services	319	534 215	505 074	118 425	27 301	3 968	11.7	8.5
6114	Business schools, & computer & management training ..	46	65 239	58 031	14 342	3 206	364	16.9	19.2
61142	Computer training	9	D	D	D	D	b	D	D
611420	Computer training	9	D	D	D	D	b	D	D
61143	Professional & management development training	36	59 857	53 150	12 771	2 857	311	17.3	18.2
611430	Professional & management development training ..	36	59 857	53 150	12 771	2 857	311	17.3	18.2
6115	Technical & trade schools	32	15 808	14 593	6 123	1 469	361	27.5	25.1
61151	Technical & trade schools	32	15 808	14 593	6 123	1 469	361	27.5	25.1
611513	Apprenticeship training	16	D	D	D	D	c	D	D
611519	Other trade & technical schools	15	D	D	D	D	c	D	D
6116	Other schools & instruction	171	101 373	98 967	32 370	7 419	1 455	23.1	14.0
61161	Fine arts schools	33	D	D	D	D	e	D	D
611610	Fine arts schools	33	D	D	D	D	e	D	D
6116101	Dance schools (including children's & professionals')	13	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	20	D	D	D	D	e	D	D
61162	Sports & recreation instruction	12	D	D	D	D	c	D	D
611620	Sports & recreation instruction	12	D	D	D	D	c	D	D
61163	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
611630	Language schools	11	6 108	5 994	1 546	387	138	3.1	38.5
61169	All other schools & instruction	115	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	16	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	99	D	D	D	D	f	D	D
6117	Educational support services	70	351 795	333 483	65 590	15 207	1 788	6.8	4.2
61171	Educational support services	70	351 795	333 483	65 590	15 207	1 788	6.8	4.2
611710	Educational support services	70	351 795	333 483	65 590	15 207	1 788	6.8	4.2
AREA OUTSIDE VIRGINIA METROPOLITAN AREAS									
61	Educational services	36	9 957	8 425	4 218	1 025	235	7.4	9.7
611	Educational services	36	9 957	8 425	4 218	1 025	235	7.4	9.7
6116	Other schools & instruction	31	9 668	8 152	4 070	991	223	7.1	9.2
61161	Fine arts schools	4	810	631	313	76	20	70.0	8.5
611610	Fine arts schools	4	810	631	313	76	20	70.0	8.5
61169	All other schools & instruction	26	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	24	8 704	7 370	3 709	902	197	1.4	8.5

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
ALBEMARLE COUNTY, VA								
61	Educational services	21	8 268	2 158	456	117	35.5	18.7
611	Educational services	21	8 268	2 158	456	117	35.5	18.7
6114	Business schools, & computer & management training	3	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 643	536	86	77	35.2	35.7
611620	Sports & recreation instruction	8	1 643	536	86	77	35.2	35.7
AMELIA COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
AMHERST COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARLINGTON COUNTY, VA								
61	Educational services	45	44 850	20 640	4 376	631	7.5	6.5
611	Educational services	45	44 850	20 640	4 376	631	7.5	6.5
6114	Business schools, & computer & management training	18	21 095	10 116	2 162	242	7.0	10.6
61142	Computer training	11	17 107	7 909	1 651	194	5.4	13.0
611420	Computer training	11	17 107	7 909	1 651	194	5.4	13.0
61143	Professional & management development training	7	3 988	2 207	511	48	14.2	—
611430	Professional & management development training	7	3 988	2 207	511	48	14.2	—
6115	Technical & trade schools	4	6 332	3 363	708	64	.4	—
61151	Technical & trade schools	4	6 332	3 363	708	64	.4	—
611519	Other trade & technical schools	4	6 332	3 363	708	64	.4	—
6116	Other schools & instruction	16	10 033	4 556	1 118	285	2.7	6.9
61161	Fine arts schools	3	943	244	56	20	D	—
611610	Fine arts schools	3	943	244	56	20	D	—
6116101	Dance schools (including children's & professionals)	3	943	244	56	20	D	—
61163	Language schools	4	6 926	3 731	885	200	.3	—
611630	Language schools	4	6 926	3 731	885	200	.3	—
61169	All other schools & instruction	4	1 333	315	82	30	14.3	14.2
6117	Educational support services	7	7 390	2 605	388	40	21.5	—
61171	Educational support services	7	7 390	2 605	388	40	21.5	—
611710	Educational support services	7	7 390	2 605	388	40	21.5	—
AUGUSTA COUNTY, VA								
61	Educational services	4	416	66	18	9	77.6	22.4
611	Educational services	4	416	66	18	9	77.6	22.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BATH COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BEDFORD COUNTY, VA								
61	Educational services	7	1 764	568	99	31	66.4	—
611	Educational services	7	1 764	568	99	31	66.4	—
6116	Other schools & instruction	4	D	D	D	b	D	D
BUCKINGHAM COUNTY, VA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
CAMPBELL COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CAROLINE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
CARROLL COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
CHARLOTTE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
CHESTERFIELD COUNTY, VA								
61	Educational services	45	8 401	2 797	767	224	30.7	3.7
611	Educational services	45	8 401	2 797	767	224	30.7	3.7
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	28	4 296	1 296	338	168	34.8	5.8
61161	Fine arts schools	11	1 482	413	127	81	28.1	.6
611610	Fine arts schools	11	1 482	413	127	81	28.1	.6
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61169	All other schools & instruction	9	1 959	664	152	60	22.9	1.9

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
CLARKE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
CULPEPER COUNTY, VA								
61	Educational services	3	190	16	4	4	38.4	61.6
DINWIDDIE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
FAIRFAX COUNTY, VA								
61	Educational services	267	191 674	67 364	14 529	2 037	15.5	10.5
611	Educational services	267	191 674	67 364	14 529	2 037	15.5	10.5
6114	Business schools, & computer & management training	75	135 500	47 709	10 458	1 019	6.3	10.7
61142	Computer training	46	124 935	43 963	9 552	934	2.2	11.5
611420	Computer training	46	124 935	43 963	9 552	934	2.2	11.5
61143	Professional & management development training	28	D	D	D	b	D	D
611430	Professional & management development training	28	D	D	D	b	D	D
6115	Technical & trade schools	26	5 757	2 441	491	82	34.4	2.8
61151	Technical & trade schools	26	5 757	2 441	491	82	34.4	2.8
611511	Cosmetology & barber schools	9	D	D	D	a	D	D
6116	Other schools & instruction	122	27 534	11 605	2 649	778	39.6	10.0
61161	Fine arts schools	37	9 203	4 190	966	309	18.7	9.7
611610	Fine arts schools	37	9 203	4 190	966	309	18.7	9.7
6116101	Dance schools (including children's & professionals)	32	7 419	3 282	752	278	20.1	4.0
6116102	Art, drama, & music schools	5	1 784	908	214	31	12.9	33.2
61162	Sports & recreation instruction	37	7 042	2 438	549	175	55.9	10.9
611620	Sports & recreation instruction	37	7 042	2 438	549	175	55.9	10.9
61169	All other schools & instruction	43	9 885	4 569	1 040	248	47.5	10.5
611691	Exam preparation & tutoring	17	2 700	1 236	246	84	39.3	3.3
611699	All other miscellaneous schools & instruction	20	D	D	D	c	D	D
6117	Educational support services	44	22 883	5 609	931	158	36.5	11.8
61171	Educational support services	44	22 883	5 609	931	158	36.5	11.8
611710	Educational support services	44	22 883	5 609	931	158	36.5	11.8
FAUQUIER COUNTY, VA								
61	Educational services	6	563	198	38	24	96.3	—
611	Educational services	6	563	198	38	24	96.3	—
FLOYD COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
FRANKLIN COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
FREDERICK COUNTY, VA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
GILES COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
GLOUCESTER COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
GOOCHLAND COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GRAYSON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
HALIFAX COUNTY, VA *								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HANOVER COUNTY, VA								
61	Educational services	13	1 177	334	52	27	31.6	57.7
611	Educational services	13	1 177	334	52	27	31.6	57.7
6116	Other schools & instruction	9	D	D	D	b	D	D
HENRICO COUNTY, VA								
61	Educational services	54	10 677	3 502	776	171	44.5	1.6
611	Educational services	54	10 677	3 502	776	171	44.5	1.6
6114	Business schools, & computer & management training	18	4 225	1 347	318	58	60.5	3.5
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
6116	Other schools & instruction	25	4 282	1 582	331	84	33.1	.3
61169	All other schools & instruction	17	2 788	857	179	50	37.0	.5
HENRY COUNTY, VA								
61	Educational services	6	1 345	426	125	36	65.4	21.2
611	Educational services	6	1 345	426	125	36	65.4	21.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
ISLE OF WIGHT COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
JAMES CITY COUNTY, VA								
61	Educational services	4	326	129	30	11	92.6	-
611	Educational services	4	326	129	30	11	92.6	-
KING WILLIAM COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
LANCASTER COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
LOUDOUN COUNTY, VA								
61	Educational services	36	17 183	8 746	2 042	316	20.7	5.7
611	Educational services	36	17 183	8 746	2 042	316	20.7	5.7
6115	Technical & trade schools	4	5 464	3 602	998	148	24.8	-
61151	Technical & trade schools	4	5 464	3 602	998	148	24.8	-
611512	Flight training	3	D	D	D	c	D	D
6116	Other schools & instruction	21	3 252	1 100	225	94	58.9	26.3
61161	Fine arts schools	9	893	260	69	35	37.8	8.1
611610	Fine arts schools	9	893	260	69	35	37.8	8.1
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	5	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	b	D	D
611710	Educational support services	5	D	D	D	b	D	D
MADISON COUNTY, VA								
61	Educational services	3	242	43	5	2	D	-
611	Educational services	3	242	43	5	2	D	-
MECKLENBURG COUNTY, VA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONTGOMERY COUNTY, VA								
61	Educational services	12	964	321	75	37	57.7	3.7
611	Educational services	12	964	321	75	37	57.7	3.7
6116	Other schools & instruction	9	D	D	D	b	D	D
NELSON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
NORTHAMPTON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
NORTHUMBERLAND COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
ORANGE COUNTY, VA								
61	Educational services	4	282	106	21	13	81.2	4.3
611	Educational services	4	282	106	21	13	81.2	4.3
PAGE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
PATRICK COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
PITTSYLVANIA COUNTY, VA								
61	Educational services	3	D	D	D	a	D	D
POWHATAN COUNTY, VA								
61	Educational services	5	627	127	17	16	100.0	-
611	Educational services	5	627	127	17	16	100.0	-
PRINCE EDWARD COUNTY, VA								
61	Educational services	3	516	116	18	5	D	-
611	Educational services	3	516	116	18	5	D	-
PRINCE WILLIAM COUNTY, VA								
61	Educational services	31	7 072	2 352	514	274	79.0	4.7
611	Educational services	31	7 072	2 352	514	274	79.0	4.7
6115	Technical & trade schools	4	3 410	1 064	227	92	89.7	-
61151	Technical & trade schools	4	3 410	1 064	227	92	89.7	-
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	22	3 030	1 045	222	175	77.1	6.2
61162	Sports & recreation instruction	9	1 705	477	115	119	84.3	1.9
611620	Sports & recreation instruction	9	1 705	477	115	119	84.3	1.9
PULASKI COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
ROANOKE COUNTY, VA								
61	Educational services	8	1 172	402	100	31	85.3	-
611	Educational services	8	1 172	402	100	31	85.3	-
6116	Other schools & instruction	5	D	D	D	b	D	D
ROCKINGHAM COUNTY, VA								
61	Educational services	7	502	110	22	17	79.9	7.0
611	Educational services	7	502	110	22	17	79.9	7.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RUSSELL COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
SCOTT COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SHENANDOAH COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
SMYTH COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SOUTHAMPTON COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
SPOTSYLVANIA COUNTY, VA								
61	Educational services	6	381	100	27	22	42.3	31.5
611	Educational services	6	381	100	27	22	42.3	31.5
STAFFORD COUNTY, VA								
61	Educational services	6	864	295	81	43	49.8	20.3
611	Educational services	6	864	295	81	43	49.8	20.3
6116	Other schools & instruction	6	864	295	81	43	49.8	20.3
TAZEWELL COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
WARREN COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WASHINGTON COUNTY, VA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
WYTHE COUNTY, VA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
YORK COUNTY, VA								
61	Educational services	7	412	167	43	16	99.3	.7
611	Educational services	7	412	167	43	16	99.3	.7

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
ALEXANDRIA, VA (IC)								
61	Educational services	31	22 421	8 817	1 817	314	29.0	2.8
611	Educational services	31	22 421	8 817	1 817	314	29.0	2.8
6114	Business schools, & computer & management training	12	12 385	4 256	770	105	30.3	4.2
61142	Computer training	4	7 345	3 150	571	72	3.1	—
611420	Computer training	4	7 345	3 150	571	72	3.1	—
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	14	D	D	D	c	D	D
61161	Fine arts schools	5	2 980	1 093	249	56	17.4	—
611610	Fine arts schools	5	2 980	1 093	249	56	17.4	—
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61169	All other schools & instruction	4	3 187	1 622	367	68	32.4	—
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D
BEDFORD, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
BRISTOL, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
CHARLOTTESVILLE, VA (IC)								
61	Educational services	16	3 788	1 457	300	93	26.1	15.6
611	Educational services	16	3 788	1 457	300	93	26.1	15.6
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
CHESAPEAKE, VA (IC)								
61	Educational services	31	6 578	2 536	423	180	31.9	25.5
611	Educational services	31	6 578	2 536	423	180	31.9	25.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	2 674	913	217	117	48.6	35.3
61161	Fine arts schools	13	1 273	320	76	45	57.3	9.0
611610	Fine arts schools	13	1 273	320	76	45	57.3	9.0
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	6	1 313	575	137	69	36.7	63.3
611620	Sports & recreation instruction	6	1 313	575	137	69	36.7	63.3
CLIFTON FORGE, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
COLONIAL HEIGHTS, VA (IC)								
61	Educational services	6	434	123	35	23	68.0	—
611	Educational services	6	434	123	35	23	68.0	—
COVINGTON, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
DANVILLE, VA (IC)								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
FAIRFAX, VA (IC)								
61	Educational services	23	9 795	3 891	881	168	23.7	18.9
611	Educational services	23	9 795	3 891	881	168	23.7	18.9
6116	Other schools & instruction	15	3 146	937	229	116	67.8	5.0
61162	Sports & recreation instruction	8	2 039	621	128	51	86.7	6.9
611620	Sports & recreation instruction	8	2 039	621	128	51	86.7	6.9
6117	Educational support services	4	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FALLS CHURCH, VA (IC)								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
FREDERICKSBURG, VA (IC)								
61	Educational services	7	806	341	91	44	25.1	37.6
611	Educational services	7	806	341	91	44	25.1	37.6
6116	Other schools & instruction	7	806	341	91	44	25.1	37.6
GALAX, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
HAMPTON, VA (IC)								
61	Educational services	15	4 341	1 485	375	106	12.6	9.2
611	Educational services	15	4 341	1 485	375	106	12.6	9.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	2 766	936	233	82	11.1	14.4
61169	All other schools & instruction	2	D	D	D	b	D	D
HARRISONBURG, VA (IC)								
61	Educational services	3	D	D	D	c	D	D
611	Educational services	3	D	D	D	c	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
HOPEWELL, VA (IC)								
61	Educational services	3	271	118	35	20	100.0	-
611	Educational services	3	271	118	35	20	100.0	-
LYNCHBURG, VA (IC)								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
MANASSAS, VA (IC)								
61	Educational services	11	2 156	524	122	81	37.1	31.5
611	Educational services	11	2 156	524	122	81	37.1	31.5
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	5	901	287	74	57	37.1	-
MARTINSVILLE, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
NEWPORT NEWS, VA (IC)								
61	Educational services	22	7 248	2 287	510	194	20.1	12.0
611	Educational services	22	7 248	2 287	510	194	20.1	12.0
6115	Technical & trade schools	6	2 887	905	208	85	10.6	19.5
61151	Technical & trade schools	6	2 887	905	208	85	10.6	19.5
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORFOLK, VA (IC)								
61	Educational services	25	5 990	1 673	389	174	27.4	4.8
611	Educational services	25	5 990	1 673	389	174	27.4	4.8
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	14	2 033	433	105	67	69.2	2.1
61161	Fine arts schools	5	701	204	53	34	70.3	—
611610	Fine arts schools	5	701	204	53	34	70.3	—
PETERSBURG, VA (IC)								
61	Educational services	2	D	D	D	a	D	D
POQUOSON, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
PORTSMOUTH, VA (IC)								
61	Educational services	5	1 777	770	131	54	1.5	7.0
611	Educational services	5	1 777	770	131	54	1.5	7.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
RADFORD, VA (IC)								
61	Educational services	2	D	D	D	a	D	D
RICHMOND, VA (IC)								
61	Educational services	25	5 376	2 322	561	132	23.8	4.5
611	Educational services	25	5 376	2 322	561	132	23.8	4.5
6114	Business schools, & computer & management training	9	3 898	1 655	413	74	9.9	3.6
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	7	717	258	54	41	72.4	.8
611610	Fine arts schools	7	717	258	54	41	72.4	.8
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
ROANOKE, VA (IC)								
61	Educational services	24	13 726	2 379	616	256	14.3	.9
611	Educational services	24	13 726	2 379	616	256	14.3	.9
6114	Business schools, & computer & management training	5	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	6	952	180	53	35	52.2	—
611610	Fine arts schools	6	952	180	53	35	52.2	—
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D
SALEM, VA (IC)								
61	Educational services	7	697	262	64	26	23.2	—
611	Educational services	7	697	262	64	26	23.2	—
STAUNTON, VA (IC)								
61	Educational services	10	D	D	D	c	D	D
611	Educational services	10	D	D	D	c	D	D
6114	Business schools, & computer & management training	3	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SUFFOLK, VA (IC)								
61	Educational services	4	301	126	22	8	53.2	—
611	Educational services	4	301	126	22	8	53.2	—

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
VIRGINIA BEACH, VA (IC)								
61	Educational services	76	21 130	8 223	1 644	447	21.3	15.9
611	Educational services	76	21 130	8 223	1 644	447	21.3	15.9
6114	Business schools, & computer & management training	15	11 565	4 559	889	156	4.5	16.8
61142	Computer training	12	10 071	3 626	683	120	3.8	19.3
611420	Computer training	12	10 071	3 626	683	120	3.8	19.3
6115	Technical & trade schools	18	4 671	1 954	392	101	23.7	12.2
61151	Technical & trade schools	18	4 671	1 954	392	101	23.7	12.2
611511	Cosmetology & barber schools	5	D	D	D	a	D	D
6116	Other schools & instruction	42	D	D	D	c	D	D
61161	Fine arts schools	18	1 458	499	106	59	34.6	19.3
611610	Fine arts schools	18	1 458	499	106	59	34.6	19.3
6116101	Dance schools (including children's & professionals)	16	D	D	D	b	D	D
61162	Sports & recreation instruction	16	2 186	723	168	73	62.4	15.0
611620	Sports & recreation instruction	16	2 186	723	168	73	62.4	15.0
61169	All other schools & instruction	8	D	D	D	b	D	D
WILLIAMSBURG, VA (IC)								
61	Educational services	2	D	D	D	a	D	D
WINCHESTER, VA (IC)								
61	Educational services	5	560	253	60	28	25.0	15.4
611	Educational services	5	560	253	60	28	25.0	15.4

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
ABINGDON, VA								
61	Educational services	2	D	D	D	a	D	D
ALEXANDRIA, VA (IC)								
61	Educational services	31	22 421	8 817	1 817	314	29.0	2.8
611	Educational services	31	22 421	8 817	1 817	314	29.0	2.8
6114	Business schools, & computer & management training	12	12 385	4 256	770	105	30.3	4.2
61142	Computer training	4	7 345	3 150	571	72	3.1	—
611420	Computer training	4	7 345	3 150	571	72	3.1	—
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	14	D	D	D	c	D	D
61161	Fine arts schools	5	2 980	1 093	249	56	17.4	—
611610	Fine arts schools	5	2 980	1 093	249	56	17.4	—
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61169	All other schools & instruction	4	3 187	1 622	367	68	32.4	—
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D
ALTAVISTA, VA								
61	Educational services	1	D	D	D	a	D	D
BEDFORD, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
BLACKSBURG, VA								
61	Educational services	6	698	211	60	23	46.7	—
611	Educational services	6	698	211	60	23	46.7	—

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
BRISTOL, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
CHARLOTTESVILLE, VA (IC)								
61	Educational services	16	3 788	1 457	300	93	26.1	15.6
611	Educational services	16	3 788	1 457	300	93	26.1	15.6
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
CHESAPEAKE, VA (IC)								
61	Educational services	31	6 578	2 536	423	180	31.9	25.5
611	Educational services	31	6 578	2 536	423	180	31.9	25.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	2 674	913	217	117	48.6	35.3
61161	Fine arts schools	13	1 273	320	76	45	57.3	9.0
611610	Fine arts schools	13	1 273	320	76	45	57.3	9.0
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	6	1 313	575	137	69	36.7	63.3
611620	Sports & recreation instruction	6	1 313	575	137	69	36.7	63.3
CHRISTIANSBURG, VA								
61	Educational services	5	D	D	D	a	D	D
CLIFTON FORGE, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
COLONIAL HEIGHTS, VA (IC)								
61	Educational services	6	434	123	35	23	68.0	—
611	Educational services	6	434	123	35	23	68.0	—
COVINGTON, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
CULPEPER, VA								
61	Educational services	1	D	D	D	a	D	D
DANVILLE, VA (IC)								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
FAIRFAX, VA (IC)								
61	Educational services	23	9 795	3 891	881	168	23.7	18.9
611	Educational services	23	9 795	3 891	881	168	23.7	18.9
6116	Other schools & instruction	15	3 146	937	229	116	67.8	5.0
61162	Sports & recreation instruction	8	2 039	621	128	51	86.7	6.9
611620	Sports & recreation instruction	8	2 039	621	128	51	86.7	6.9
6117	Educational support services	4	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	b	D	D
FALLS CHURCH, VA (IC)								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
FARMVILLE, VA *								
61	Educational services	1	D	D	D	a	D	D
FARMVILLE, VA (PRINCE EDWARD COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FREDERICKSBURG, VA (IC)								
61	Educational services	7	806	341	91	44	25.1	37.6
611	Educational services	7	806	341	91	44	25.1	37.6
6116	Other schools & instruction	7	806	341	91	44	25.1	37.6
FRONT ROYAL, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GALAX, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
HAMPTON, VA (IC)								
61	Educational services	15	4 341	1 485	375	106	12.6	9.2
611	Educational services	15	4 341	1 485	375	106	12.6	9.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	2 766	936	233	82	11.1	14.4
61169	All other schools & instruction	2	D	D	D	b	D	D
HARRISONBURG, VA (IC)								
61	Educational services	3	D	D	D	c	D	D
611	Educational services	3	D	D	D	c	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
HERNDON, VA								
61	Educational services	9	2 019	823	175	51	42.8	-
611	Educational services	9	2 019	823	175	51	42.8	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	1 448	705	147	42	27.3	-
61161	Fine arts schools	4	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
HOPEWELL, VA (IC)								
61	Educational services	3	271	118	35	20	100.0	-
611	Educational services	3	271	118	35	20	100.0	-
LEBANON, VA								
61	Educational services	1	D	D	D	a	D	D
LEESBURG, VA								
61	Educational services	8	2 829	1 266	261	64	53.2	-
611	Educational services	8	2 829	1 266	261	64	53.2	-
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
LYNCHBURG, VA (IC)								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
MANASSAS, VA (IC)								
61	Educational services	11	2 156	524	122	81	37.1	31.5
611	Educational services	11	2 156	524	122	81	37.1	31.5
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	5	901	287	74	57	37.1	-

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MARION, VA								
61	Educational services	1	D	D	D	a	D	D
MARTINSVILLE, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
NEWPORT NEWS, VA (IC)								
61	Educational services	22	7 248	2 287	510	194	20.1	12.0
611	Educational services	22	7 248	2 287	510	194	20.1	12.0
6115	Technical & trade schools	6	2 887	905	208	85	10.6	19.5
61151	Technical & trade schools	6	2 887	905	208	85	10.6	19.5
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
NORFOLK, VA (IC)								
61	Educational services	25	5 990	1 673	389	174	27.4	4.8
611	Educational services	25	5 990	1 673	389	174	27.4	4.8
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	14	2 033	433	105	67	69.2	2.1
61161	Fine arts schools	5	701	204	53	34	70.3	—
611610	Fine arts schools	5	701	204	53	34	70.3	—
ORANGE, VA								
61	Educational services	2	D	D	D	a	D	D
PETERSBURG, VA (IC)								
61	Educational services	2	D	D	D	a	D	D
POQUOSON, VA (IC)								
61	Educational services	1	D	D	D	a	D	D
PORTSMOUTH, VA (IC)								
61	Educational services	5	1 777	770	131	54	1.5	7.0
611	Educational services	5	1 777	770	131	54	1.5	7.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
RADFORD, VA (IC)								
61	Educational services	2	D	D	D	a	D	D
RICHLANDS, VA								
61	Educational services	1	D	D	D	a	D	D
RICHMOND, VA (IC)								
61	Educational services	25	5 376	2 322	561	132	23.8	4.5
611	Educational services	25	5 376	2 322	561	132	23.8	4.5
6114	Business schools, & computer & management training	9	3 898	1 655	413	74	9.9	3.6
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	7	717	258	54	41	72.4	.8
611610	Fine arts schools	7	717	258	54	41	72.4	.8
6116101	Dance schools (including children's & professionals')	6	D	D	D	b	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
ROANOKE, VA (IC)								
61	Educational services	24	13 726	2 379	616	256	14.3	.9
611	Educational services	24	13 726	2 379	616	256	14.3	.9
6114	Business schools, & computer & management training	5	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	6	952	180	53	35	52.2	—
611610	Fine arts schools	6	952	180	53	35	52.2	—
6116101	Dance schools (including children's & professionals')	5	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D
SALEM, VA (IC)								
61	Educational services	7	697	262	64	26	23.2	—
611	Educational services	7	697	262	64	26	23.2	—
SOUTH HILL, VA								
61	Educational services	1	D	D	D	a	D	D
STAUNTON, VA (IC)								
61	Educational services	10	D	D	D	c	D	D
611	Educational services	10	D	D	D	c	D	D
6114	Business schools, & computer & management training	3	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	c	D	D
611410	Business & secretarial schools	1	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SUFFOLK, VA (IC)								
61	Educational services	4	301	126	22	8	53.2	—
611	Educational services	4	301	126	22	8	53.2	—
VIENNA, VA								
61	Educational services	4	1 305	488	84	29	1.4	61.6
611	Educational services	4	1 305	488	84	29	1.4	61.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
VINTON, VA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
VIRGINIA BEACH, VA (IC)								
61	Educational services	76	21 130	8 223	1 644	447	21.3	15.9
611	Educational services	76	21 130	8 223	1 644	447	21.3	15.9
6114	Business schools, & computer & management training	15	11 565	4 559	889	156	4.5	16.8
61142	Computer training	12	10 071	3 626	683	120	3.8	19.3
611420	Computer training	12	10 071	3 626	683	120	3.8	19.3
6115	Technical & trade schools	18	4 671	1 954	392	101	23.7	12.2
61151	Technical & trade schools	18	4 671	1 954	392	101	23.7	12.2
611511	Cosmetology & barber schools	5	D	D	D	a	D	D
6116	Other schools & instruction	42	D	D	D	c	D	D
61161	Fine arts schools	18	1 458	499	106	59	34.6	19.3
611610	Fine arts schools	18	1 458	499	106	59	34.6	19.3
6116101	Dance schools (including children's & professionals')	16	D	D	D	b	D	D
61162	Sports & recreation instruction	16	2 186	723	168	73	62.4	15.0
611620	Sports & recreation instruction	16	2 186	723	168	73	62.4	15.0
61169	All other schools & instruction	8	D	D	D	b	D	D
WARRENTON, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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

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							From administrative records ¹	Estimated ²
WILLIAMSBURG, VA (IC)								
61	Educational services	2	D	D	D	a	D	D
WINCHESTER, VA (IC)								
61	Educational services	5	560	253	60	28	25.0	15.4
611	Educational services	5	560	253	60	28	25.0	15.4
WOODSTOCK, VA								
61	Educational services	1	D	D	D	a	D	D
WYTHEVILLE, VA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BALANCE OF ALBEMARLE COUNTY, VA								
61	Educational services	21	8 268	2 158	456	117	35.5	18.7
611	Educational services	21	8 268	2 158	456	117	35.5	18.7
6114	Business schools, & computer & management training	3	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 643	536	86	77	35.2	35.7
611620	Sports & recreation instruction	8	1 643	536	86	77	35.2	35.7
BALANCE OF AMELIA COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF AMHERST COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ARLINGTON COUNTY, VA								
61	Educational services	45	44 850	20 640	4 376	631	7.5	6.5
611	Educational services	45	44 850	20 640	4 376	631	7.5	6.5
6114	Business schools, & computer & management training	18	21 095	10 116	2 162	242	7.0	10.6
61142	Computer training	11	17 107	7 909	1 651	194	5.4	13.0
611420	Computer training	11	17 107	7 909	1 651	194	5.4	13.0
61143	Professional & management development training	7	3 988	2 207	511	48	14.2	—
611430	Professional & management development training	7	3 988	2 207	511	48	14.2	—
6115	Technical & trade schools	4	6 332	3 363	708	64	.4	—
61151	Technical & trade schools	4	6 332	3 363	708	64	.4	—
611519	Other trade & technical schools	4	6 332	3 363	708	64	.4	—
6116	Other schools & instruction	16	10 033	4 556	1 118	285	2.7	6.9
61161	Fine arts schools	3	943	244	56	20	D	—
611610	Fine arts schools	3	943	244	56	20	D	—
6116101	Dance schools (including children's & professionals)	3	943	244	56	20	D	—
61163	Language schools	4	6 926	3 731	885	200	.3	—
611630	Language schools	4	6 926	3 731	885	200	.3	—
61169	All other schools & instruction	4	1 333	315	82	30	14.3	14.2
6117	Educational support services	7	7 390	2 605	388	40	21.5	—
61171	Educational support services	7	7 390	2 605	388	40	21.5	—
611710	Educational support services	7	7 390	2 605	388	40	21.5	—
BALANCE OF AUGUSTA COUNTY, VA								
61	Educational services	4	416	66	18	9	77.6	22.4
611	Educational services	4	416	66	18	9	77.6	22.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF BATH COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF BEDFORD COUNTY, VA								
61	Educational services	7	1 764	568	99	31	66.4	—
611	Educational services	7	1 764	568	99	31	66.4	—
6116	Other schools & instruction	4	D	D	D	b	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
BALANCE OF BUCKINGHAM COUNTY, VA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
BALANCE OF CAMPBELL COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF CAROLINE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CHARLOTTE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CHESTERFIELD COUNTY, VA								
61	Educational services	45	8 401	2 797	767	224	30.7	3.7
611	Educational services	45	8 401	2 797	767	224	30.7	3.7
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	28	4 296	1 296	338	168	34.8	5.8
61161	Fine arts schools	11	1 482	413	127	81	28.1	.6
611610	Fine arts schools	11	1 482	413	127	81	28.1	.6
6116101	Dance schools (including children's & professionals')	10	D	D	D	b	D	D
61169	All other schools & instruction	9	1 959	664	152	60	22.9	1.9
BALANCE OF CLARKE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CULPEPER COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF DINWIDDIE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF FAIRFAX COUNTY, VA								
61	Educational services	254	188 350	66 053	14 270	1 957	15.3	10.3
611	Educational services	254	188 350	66 053	14 270	1 957	15.3	10.3
6114	Business schools, & computer & management training	73	D	D	D	g	D	D
61142	Computer training	44	D	D	D	f	D	D
611420	Computer training	44	D	D	D	f	D	D
61143	Professional & management development training	28	D	D	D	b	D	D
611430	Professional & management development training	28	D	D	D	b	D	D
6115	Technical & trade schools	23	D	D	D	b	D	D
61151	Technical & trade schools	23	D	D	D	b	D	D
611511	Cosmetology & barber schools	8	D	D	D	a	D	D
6116	Other schools & instruction	114	D	D	D	f	D	D
61161	Fine arts schools	31	D	D	D	e	D	D
611610	Fine arts schools	31	D	D	D	e	D	D
6116101	Dance schools (including children's & professionals')	27	D	D	D	c	D	D
6116102	Art, drama, & music schools	4	D	D	D	b	D	D
61162	Sports & recreation instruction	35	D	D	D	c	D	D
611620	Sports & recreation instruction	35	D	D	D	c	D	D
61169	All other schools & instruction	43	9 885	4 569	1 040	248	47.5	10.5
611691	Exam preparation & tutoring	17	2 700	1 236	246	84	39.3	3.3
611699	All other miscellaneous schools & instruction	20	D	D	D	c	D	D
6117	Educational support services	44	22 883	5 609	931	158	36.5	11.8
61171	Educational support services	44	22 883	5 609	931	158	36.5	11.8
611710	Educational support services	44	22 883	5 609	931	158	36.5	11.8
BALANCE OF FAUQUIER COUNTY, VA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF FLOYD COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF FREDERICK COUNTY, VA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF GILES COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GLOUCESTER COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF GOOCHLAND COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF GRAYSON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HALIFAX COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HANOVER COUNTY, VA								
61	Educational services	13	1 177	334	52	27	31.6	57.7
611	Educational services	13	1 177	334	52	27	31.6	57.7
6116	Other schools & instruction	9	D	D	D	b	D	D
BALANCE OF HENRICO COUNTY, VA								
61	Educational services	54	10 677	3 502	776	171	44.5	1.6
611	Educational services	54	10 677	3 502	776	171	44.5	1.6
6114	Business schools, & computer & management training	18	4 225	1 347	318	58	60.5	3.5
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
6116	Other schools & instruction	25	4 282	1 582	331	84	33.1	.3
61169	All other schools & instruction	17	2 788	857	179	50	37.0	.5
BALANCE OF HENRY COUNTY, VA								
61	Educational services	6	1 345	426	125	36	65.4	21.2
611	Educational services	6	1 345	426	125	36	65.4	21.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF ISLE OF WIGHT COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF JAMES CITY COUNTY, VA								
61	Educational services	4	326	129	30	11	92.6	—
611	Educational services	4	326	129	30	11	92.6	—
BALANCE OF KING WILLIAM COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF LANCASTER COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF LOUDOUN COUNTY, VA								
61	Educational services	28	14 354	7 480	1 781	252	14.3	6.9
611	Educational services	28	14 354	7 480	1 781	252	14.3	6.9
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
611512	Flight training	1	D	D	D	c	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	b	D	D
BALANCE OF MADISON COUNTY, VA								
61	Educational services	3	242	43	5	2	D	—
611	Educational services	3	242	43	5	2	D	—
BALANCE OF MECKLENBURG COUNTY, VA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
BALANCE OF MONTGOMERY COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF NELSON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF NORTHAMPTON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF NORTHUMBERLAND COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ORANGE COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF PAGE COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PATRICK COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PITTSYLVANIA COUNTY, VA								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF POWHATAN COUNTY, VA								
61	Educational services	5	627	127	17	16	100.0	—
611	Educational services	5	627	127	17	16	100.0	—
BALANCE OF PRINCE EDWARD COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
611	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
BALANCE OF PRINCE WILLIAM COUNTY, VA								
61	Educational services	31	7 072	2 352	514	274	79.0	4.7
611	Educational services	31	7 072	2 352	514	274	79.0	4.7
6115	Technical & trade schools	4	3 410	1 064	227	92	89.7	—
61151	Technical & trade schools	4	3 410	1 064	227	92	89.7	—
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	22	3 030	1 045	222	175	77.1	6.2
61162	Sports & recreation instruction	9	1 705	477	115	119	84.3	1.9
611620	Sports & recreation instruction	9	1 705	477	115	119	84.3	1.9
BALANCE OF PULASKI COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF ROANOKE COUNTY, VA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
BALANCE OF ROCKINGHAM COUNTY, VA								
61	Educational services	7	502	110	22	17	79.9	7.0
611	Educational services	7	502	110	22	17	79.9	7.0
BALANCE OF SCOTT COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF SMYTH COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF SOUTHAMPTON COUNTY, VA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF SPOTSYLVANIA COUNTY, VA								
61	Educational services	6	381	100	27	22	42.3	31.5
611	Educational services	6	381	100	27	22	42.3	31.5
BALANCE OF STAFFORD COUNTY, VA								
61	Educational services	6	864	295	81	43	49.8	20.3
611	Educational services	6	864	295	81	43	49.8	20.3
6116	Other schools & instruction	6	864	295	81	43	49.8	20.3
BALANCE OF WASHINGTON COUNTY, VA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF YORK COUNTY, VA								
61	Educational services	7	412	167	43	16	99.3	.7
611	Educational services	7	412	167	43	16	99.3	.7

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

VIRGINIA

Castlewood was incorporated in April 1991, but this change was not submitted to the Census Bureau until June 1994.

Farmville is in Cumberland and Prince Edward Counties.

Halifax County includes South Boston, formerly an independent city, whose area reverted to Halifax County.

South Boston was formerly an independent city; its area reverted to Halifax County in June 1995.

Appendix E. Metropolitan Areas

VIRGINIA

Charlottesville, VA MSA

Albemarle County, VA
Fluvanna County, VA
Greene County, VA
Charlottesville, VA (IC)

Danville, VA MSA

Pittsylvania County, VA
Danville, VA (IC)

Johnson City—Kingsport—Bristol, TN—VA MSA

Carter County, TN
Hawkins County, TN
Sullivan County, TN
Unicoi County, TN
Washington County, TN
Scott County, VA
Washington County, VA
Bristol, VA (IC)

Lynchburg, VA MSA

Amherst County, VA
Bedford County, VA
Campbell County, VA
Bedford, VA (IC)
Lynchburg, VA (IC)

Norfolk—Virginia Beach—Newport News, VA—NC MSA

Currituck County, NC
Gloucester County, VA
Isle of Wight County, VA
James City County, VA
Mathews County, VA
York County, VA
Chesapeake, VA (IC)

Norfolk—Virginia Beach—Newport News, VA—NC MSA—Con.

Hampton, VA (IC)
Newport News, VA (IC)
Norfolk, VA (IC)
Poquoson, VA (IC)
Portsmouth, VA (IC)
Suffolk, VA (IC)
Virginia Beach, VA (IC)
Williamsburg, VA (IC)

Richmond—Petersburg, VA MSA

Charles City County, VA
Chesterfield County, VA
Dinwiddie County, VA
Goochland County, VA
Hanover County, VA
Henrico County, VA
New Kent County, VA
Powhatan County, VA
Prince George County, VA
Colonial Heights, VA (IC)
Hopewell, VA (IC)
Petersburg, VA (IC)
Richmond, VA (IC)

Roanoke, VA MSA

Botetourt County, VA
Roanoke County, VA
Roanoke, VA (IC)
Salem, VA (IC)

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC
Calvert County, MD
Charles County, MD

Washington, DC—MD—VA—WV PMSA—Con.

Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA
Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria, VA (IC)
Fairfax, VA (IC)
Falls Church, VA (IC)
Fredericksburg, VA (IC)
Manassas, VA (IC)
Manassas Park, VA (IC)
Berkeley County, WV
Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

Baltimore, MD PMSA
Anne Arundel County, MD
Baltimore County, MD
Carroll County, MD
Harford County, MD
Howard County, MD
Queen Anne's County, MD
Baltimore, MD (IC)

Washington—Baltimore, DC—MD—VA—WV CMSA—Con.

Hagerstown, MD PMSA
Washington County, MD
Washington, DC—MD—VA—WV PMSA
District of Columbia, DC
Calvert County, MD
Charles County, MD
Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA
Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria, VA (IC)
Fairfax, VA (IC)
Falls Church, VA (IC)
Fredericksburg, VA (IC)
Manassas, VA (IC)
Manassas Park, VA (IC)
Berkeley County, WV
Jefferson County, WV

