NPEFS			
item	Description	F-33 item(s)	Discussion
			NPEFS does not include penalties and interest in R1A, but the F-33 does include them in T06.
			F-33 reports some tax revenue as state revenue, whereas the NPEFS survey counts these as
			local revenue (5 states). The F-33 and NPEFS disagree on classification of some revenues as
R1A	LOCAL REVENUES PROPERTY TAX	T06	Dependent (R1C, R1D, T02) and Independent (R1A, R1B, T06, T09) in 6 states.
			The F-33 breaks out NPEFS item R1B into 4 items. NPEFS includes penalties and interest in
			R1B, but the F-33 reports these in item T06. The F-33 reports some tax revenues as state
			revenues, whereas the NPEFS counts these as local revenues (5 states). The F-33 and NPEFS
	LOCAL REVENUES NONPROPERTY	T09 + T15 + T40 +	disagree on classification of some revenues as Dependent (R1C, R1D, T02) and Independent
R1B	TAX	T99	(R1A, R1B, T06, T09) in 6 states.
			NPEFS breaks out F-33 item T02 (Parent Govt. contributions) into 2 items (R1C Property Tax
			and R1D Nonoproperty Tax). The F-33 and NPEFS disagree on classification of some
	LOCAL REVENUES LOCAL		revenues as Dependent (R1C, R1D, T02) and Independent (R1A, R1B, T06, T09) in 6
R1C	GOVERNMENT PROPERTY TAX	part of T02	states.
			NPEFS breaks out F-33 item T02 (Parent Govt. contributions) into 2 items (R1C Property
			Tax and R1D Nonoproperty Tax). The F-33 and NPEFS disagree on classification of some
	LOCAL REVENUES LOCAL		revenues as Dependent (R1C, R1D, T02) and Independent (R1A, R1B, T06, T09) in 6
R1D	GOVERNMENT NONPROPERTY TAX	part of T02	states.
			NPEFS breaks out F-33 item A07 (Tuition Fees) into Non-Summer School Tuition (R1E) and
	LOCAL REVENUES INDIVIDUAL		Summer School Tuition (R1N). Tuition from other non-government sources is reported in
R1E	TUITION	part of A07	Other Local Revenues (R1L) on NPEFS, but is reported as Tuition Fees (A07) on the F-33.
			NPEFS breaks out F-33 item D11 (Revenue from Other School Systems) into Revenue for
			Tuition (R1F), Revenue for Student Transportation (R1H). Other revenue from other school
	LOCAL REVENUES TUITION FROM		systems is reported as Other Local Revenues (R1L) on NPEFS, but is included in Revenue
R1F	LEAS	part of D11	from Other School Systems (D11) on the F-33.
	LOCAL REVENUES TRANSPORTATION FEES FROM		Transportation fees from other non-government sources is reported in Other Local Revenues
R1G	INDIVIDUAL	part of A08	(R1L) on NPEFS, but is included Transportation Fees from Individuals (A08) on the F-33
		1	NPEFS breaks out F-33 item D11 (Revenue from Other School Systems) into Revenue for
			Tuition (R1F), Revenue for Student Transportation (R1H). Other revenue from other school
	LOCAL REVENUES		systems is reported as Other Local Revenues (R1L) on NPEFS, but is included Revenue from
R1H	TRANSPORTATION FEES FROM LEAS	part of D11	Other School Systems (D11) on the F-33.
	LOCAL REVENUES EARNINGS ON	•	
R1I	INVESTMENTS	U22	NPEFS item R1I and F-33 item U22 are comparable.
R1J	LOCAL REVENUES FOOD SERVICE	A09	NPEFS item R1J and F-33 item A09 are comparable.
			NPEFS item R1K and F-33 item A13 are comparable. There may be differences in the
	LOCAL REVENUES STUDENT		reporting of student activities because some of these revenues are not considered government
R1K	ACTIVITIES	A13	funds.

Table 1. N	PEFS item, corresponding F-33 item(s	s), and additional collect	ion required if NPEFS is replaced with state-aggregated F-33—Continued
NPEFS	• ~ · · · ·	,	
item	Description	F-33 item(s)	Discussion
			The sum of F-33 items: U97 (Miscellaneous local revenue), A15 (Non-specified local revenue), and A20 (Revenues from sales and services) is roughly equivalent to NPEFS item R1L (Other local revenues). NPEFS R1L also includes miscellaneous revenues from other
R1L	LOCAL REVENUES OTHER REVENUES	U97, A15, A20	school districts and local governments, which are reported in items D11 and D23 on the F-33.
R1M	LOCAL REVENUES TEXTBOOK REVENUES	A11	NPEFS item R1M is comparable to F-33 item A11.
R1N	LOCAL REVENUES SUMMER SCHOOL	Part of A07	NPEFS reports summer school revenues separately. These revenues are combined with other tuition revenue in item A07 on the F-33.
			NPEFS total local revenue excludes revenue from other school districts within the state (NPEFS items R1F and R1H) and revenue from intermediate agencies (NPEFS item R2). Revenues from other school districts and intermediate agencies are included in the F-33 local revenue total. The F-33 also includes revenue from the sale of assets which are excluded from
STR1	LOCAL REVENUES SUBTOTAL	TLOCREV	local revenues on the NPEFS.
R2	INTERMEDIATE REVENUES	part of D23	Revenues from intermediate government agencies (that are neither state government agencies nor school districts) are reported in F-33 item D23 and NPEFS item R2. Some of these revenues are reported in NPEFS item R1L (Other local revenues). Federal revenues that are received through agencies other than state government agencies are reported in F-33 item D23.
			The NPEFS reports all state revenues in one item, R3. The F-33 breaks out state revenues by program. The NPEFS survey reports some revenues as local taxes (items R1A and R1B),
R3	STATE REVENUES	TSTREV	where as they are counted as state revenues on the F-33.
R4A	FEDERAL REVENUES DIRECT GRANTS	B10, B12, and B13	The F-33 reports federal revenues by program, while the NPEFS reports federal revenues by whether they are direct or through another agency. NPEFS R4A is roughly equivalent to the sum of Census items B10, B12 and B13.
R4B		C14 + C15 + C16 + C17 + C18 + C19 + C25 + C20 + C36	NPEFS R4B is roughly equivalent to the sum of F-33 items C14, C15, C16, C17, C18, C19, C20, C25, and C36.
K4D	FEDERAL REVENUES THRU STATE	$C_{23} + C_{20} + C_{30}$	Most federal revenue received through intermediate agencies is reported in F-33 item D23 or
R4C	FEDERAL REVENUES THRU INTERMEDIATE AGENCIES		in the other F-33 federal revenue items.
R4D	FEDERAL REVENUES OTHER SOURCES	C36	Revenues reported here on NPEFS are generally reported in other federal revenue items on the F-33. The value of commodities received from USDA are reported here on NPEFS but are excluded from the F-33. F-33 item C36 is for unspecified federal revenues.

NPEFS			
item	Description	F-33 item(s)	Discussion
			The federal revenue subtotals on NPEFS (STR4) and F-33 (TFEDREV) are roughly
			equivalent except for some revenue that passes through other agencies and the value of
STR4	FEDERAL REVENUES SUBTOTAL	TFEDREV	commodities as described above.
			NPEFS other sources of revenue (R5) includes revenue from bond sales, and property,
			equipment and other assets. The sale of property and equipment is reported as local revenue
			item U97 (Miscellaneous local revenues) on the F-33. The closest F-33 item to NPEFS R5 is
R5	REVENUES FROM OTHER SOURCES	_21F	_21F (long-term debt issued during the year).
			Total revenue on the F-33 and NPEFS surveys are roughly equivalent. Revenue from other
	TOTAL REVENUES FROM ALL		school districts in the state and from the sale of assets are included in the F-33 total but are
TR	SOURCES	TOTALREV	excluded from the NPEFS total.
F 11	INSTRUCTIONAL EXPENDITURES	700	Commult
E11	SALARIES INSTRUCTIONAL EXPENDITURES	Z33	Comparable
E12	EMPLOYEE BENEFITS	V10	Comparable
	INSTRUCTIONAL EXPENDITURES	F-33 does not collect	
E13	PURCHASED SERVICES	this item.	
			Item V91 of the F-33 includes payments to private schools and item Q11 includes payments to
	INSTRUCTIONAL EXPENDITURES TUITION TO PRIVATE AND OUT-OF-	V91 + part of Q11 +	other school systems. Item Q11 cannot be differentiated between in-state and out-of-state
E14	STATE SCHOOLS	L12	expenditures.
	INSTRUCTIONAL EXPENDITURES		Item Q11 of the F-33 survey cannot be differentiated between in-state and out-of-state
E15	TUITION TO OTHER LEAS IN-STATE	part of Q11	expenditures.
	INSTRUCTIONAL EXPENDITURES	F-33 does not collect	
E16	SUPPLIES	this item.	
F17	INSTRUCTIONAL EXPENDITURES	1/00	Community
E17	PROPERTY	K09	Comparable
D10	INSTRUCTIONAL EXPENDITURES	F-33 does not collect	
E18	OTHER INSTRUCTIONAL EXPENDITURES	this item.	
STE1	SUBTOTAL	TCURINST	Comparable
	TEACHER SALARIES REGULAR		
E11A	PROGRAMS	Z35	Comparable
E11B	TEACHER SALARIES SPECIAL EDUCATION PROGRAMS	Z36	Comparable
	TEACHER SALARIES VOCATIONAL		
E11C	EDUCATION PROGRAMS	Z37	Comparable
E11D	TEACHER SALARIES OTHER	Z38	Composible
E11D	EDUCATION PROGRAMS INSTRUCTIONAL EXPENDITURES	Z38	Comparable
E2	TEXTBOOKS	V93	Comparable
	SUPPORT EXPENDITURES SALARIES		
E212	STUDENT SUPPORT SERVICES	V11	Comparable

NPEFS			
item	Description	F-33 item(s)	Discussion
	SUPPORT EXPENDITURES SALARIES		
E213	INSTRUCTIONAL STAFF SUPPORT	V13	Comparable
E214	SUPPORT EXPENDITURES SALARIES	V15	Comparable
E214	GENERAL ADMINISTRATION SUPPORT EXPENDITURES SALARIES	V15	Comparable
E215	SCHOOL ADMINISTRATION	V17	Comparable
	SUPPORT EXPENDITURES SALARIES		
E216	OPERATION & MAINTENANCE	V21	Comparable
	SUPPORT EXPENDITURES SALARIES	100	
E217	PUPIL TRANSPORTATION	V23	Comparable
E218	SUPPORT EXPENDITURES SALARIES	V37	Comparable
_L210	OTHER SERVICES	V11 + V13 + V15 +	Comparable
	SUPPORT EXPENDITURES SALARIES	V17 + V21 + V23 +	
TE21	SUBTOTAL	V37	Comparable
	SUPPORT EXPENDITURES		
E222	EMPLOYEE BENEFITS STUDENT SUPPORT SERVICES	V12	Comparable
	SUPPORT EXPENDITURES	112	Comparative
	EMPLOYEE BENEFITS		
E223	INSTRUCTIONAL STAFF SUPPORT	V14	Comparable
	SUPPORT EXPENDITURES		
E224	EMPLOYEE BENEFITS GENERAL	VIC	Composible
E224	ADMINISTRATION SUPPORT EXPENDITURES	V16	Comparable
	EMPLOYEE BENEFITS SCHOOL		
E225	ADMINISTRATION	V18	Comparable
	SUPPORT EXPENDITURES		
	EMPLOYEE BENEFITS OPERATION &		
E226	MAINTENANCE	V22	Comparable
	SUPPORT EXPENDITURES		
E227	EMPLOYEE BENEFITS PUPIL TRANSPORTATION	V24	Comparable
	SUPPORT EXPENDITURES	v 24	Comparable
	EMPLOYEE BENEFITS OTHER		
E228	SERVICES	V38	Comparable
		V12 + V14 + V16 +	••
		V18 + V22 + V24 +	
TE22	SUPPORT EXPENDITURES EMPLOYEE BENEFITS SUBTOTAL	V10 V22 V24 V V38	Comparable
1144	LIMI LOTEE DEMERTIS SUBTOTAL	¥ 50	Comparable

Table 1. N	NPEFS item, corresponding F-33 item(s), and additional collection	n required if NPEFS is replaced with state-aggregated F-33—Continued
NPEFS			
item	Description	F-33 item(s)	Discussion
	SUPPORT EXPENDITURES	F-33 does not collect	
EJJJ	PURCHASED SERVICES STUDENT		
E232	SUPPORT SERVICES SUPPORT EXPENDITURES	this item.	
	PURCHASED SERVICES	F-33 does not collect	
E233	INSTRUCTIONAL STAFF SUPPORT	this item.	
	SUPPORT EXPENDITURES		
	PURCHASED SERVICES GENERAL	F-33 does not collect	
E234	ADMINISTRATION	this item.	
	SUPPORT EXPENDITURES	F-33 does not collect	
E235	PURCHASED SERVICES SCHOOL	this item.	
E233	ADMINISTRATION SUPPORT EXPENDITURES	tills itelli.	
	PURCHASED SERVICES OPERATION	F-33 does not collect	
E236	& MAINTENANCE	this item.	
	SUPPORT EXPENDITURES		
E005	PURCHASED SERVICES PUPIL	F-33 does not collect	
E237	TRANSPORTATION	this item.	
	SUPPORT EXPENDITURES PURCHASED SERVICES OTHER	F-33 does not collect	
E238	PURCHASED SERVICES OTHER SERVICES	this item.	
1200		F-33 does not collect	
TE23	SUPPORT EXPENDITURES	this item.	
11:23	PURCHASED SERVICES SUBTOTAL		
ED 40	SUPPORT EXPENDITURES SUPPLIES	F-33 does not collect	
E242	STUDENT SUPPORT SERVICES	this item.	
	SUPPORT EXPENDITURES SUPPLIES	F-33 does not collect	
E243	INSTRUCTIONAL STAFF SUPPORT	this item.	
	SUPPORT EXPENDITURES SUPPLIES	F-33 does not collect	
E244	GENERAL ADMINISTRATION	this item.	
	SUPPORT EXPENDITURES SUPPLIES	F-33 does not collect	
E245	SCHOOL ADMINISTRATION	this item.	
		F-33 does not collect	
E246	SUPPORT EXPENDITURES SUPPLIES	this item.	
Ľ240	OPERATION & MAINTENANCE		
ED 47	SUPPORT EXPENDITURES SUPPLIES	F-33 does not collect	
E247	PUPIL TRANSPORTATION	this item.	
	SUPPORT EXPENDITURES SUPPLIES	F-33 does not collect	
E248	OTHER SERVICES	this item.	
	SUPPORT EXPENDITURES SUPPLIES	F-33 does not collect	
TE24	SUBTOTAL	this item.	
	SUPPORT EXPENDITURES		
TOFO	PROPERTY STUDENT SUPPORT	D . 61740	
E252	SERVICES	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.

-	the first conception and 1 by hemi	s), and additional concerto	in required in the Li 5 is replaced with state-aggregated 1-55 Continued
NPEFS	D		_
item	Description	F-33 item(s)	Discussion
	SUPPORT EXPENDITURES		
E253	PROPERTY INSTRUCTIONAL STAFF	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
E255	SUPPORT SUPPORT EXPENDITURES	Palt 01 K10	Ouler Equipment is identified as item K10 of the F-55 survey and is not further demicated.
	PROPERTY GENERAL		
E254	ADMINISTRATION	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
	SUPPORT EXPENDITURES		Outer Equipment is recraited to remittee of the 1 55 but rep and is not runaler demicated
	PROPERTY SCHOOL		
E255	ADMINISTRATION	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
	SUPPORT EXPENDITURES		
	PROPERTY OPERATION &		
E256	MAINTENANCE	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
FOFT	SUPPORT EXPENDITURES	Dout of K10	Other Equipment is identified as item V10 of the E 22 companyed is not further deligneted
E257	PROPERTY PUPIL TRANSPORTATION	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
E258	SUPPORT EXPENDITURES	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
_E230	PROPERTY OTHER SERVICES SUPPORT EXPENDITURES	Fait of K10	Ouler Equipment is identified as item 1410 of the 1-35 survey and is not further deimeated.
TE25	PROPERTY SUBTOTAL	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
		F-33 does not collect	
E262	SUPPORT EXPENDITURES OTHER	this item.	
E202	STUDENT SUPPORT SERVICES		
	SUPPORT EXPENDITURES OTHER	F-33 does not collect	
E263	INSTRUCTIONAL STAFF SUPPORT	this item.	
	SUPPORT EXPENDITURES OTHER	F-33 does not collect	
E264	GENERAL ADMINISTRATION	this item.	
	SUPPORT EXPENDITURES OTHER	F-33 does not collect	
E265	SCHOOL ADMINISTRATION	this item.	
		F-33 does not collect	
FOCC	SUPPORT EXPENDITURES OTHER		
E266	OPERATION & MAINTENANCE	this item.	
	SUPPORT EXPENDITURES OTHER	F-33 does not collect	
E267	PUPIL TRANSPORTATION	this item.	
	SUPPORT EXPENDITURES OTHER	F-33 does not collect	
E268	SERVICES	this item.	
		F-33 does not collect	
TE26	SUPPORT EXPENDITURES OTHER SUBTOTAL	this item.	
1120	SUPPORT EXPENDITURES	this item.	
	SUBTOTAL STUDENT SUPPORT		
STE22	SERVICES	E17	Comparable
	SUPPORT EXPENDITURES		
	SUBTOTAL INSTRUCTIONAL STAFF		
STE23	SUPPORT	E07	Comparable
	SUPPORT EXPENDITURES		
STE24	SUBTOTAL GENERAL	E08	Comparable
<u>31E24</u>	ADMINISTRATION	EUO	Comparable

NPEFS	in her one of the offer offer of the offer	(b), and additional concerto	in required in TVFEF5 is replaced with state-aggregated F-55—Continued
item	Description	F-33 item(s)	Discussion
	SUPPORT EXPENDITURES	(-)	
	SUBTOTAL SCHOOL		
STE25	ADMINISTRATION	E09	Comparable
	SUPPORT EXPENDITURES		
CTTC	SUBTOTAL OPERATION &	140	Conservable
STE26	MAINTENANCE	V40	Comparable
	SUPPORT EXPENDITURES SUBTOTAL PUPIL		
STE27	TRANSPORTATION	V45	Comparable
01112/	SUPPORT EXPENDITURES	10	Comparative
STE28	SUBTOTAL OTHER SERVICES	V90 + V85	Comparable
	SUPPORT EXPENDITURES TOTAL		•
STE2T	SUPPORT SERVICES	TCURSSVC	Comparable
	NONINSTRUCTIONAL SERVICES		
E3A11	FOOD SERVICES SALARIES	V29	Comparable
	NONINSTRUCTIONAL SERVICES		
E3A12	FOOD SERVICES EMPLOYEE	V30	Comparable
ESAIZ	BENEFITS NONINSTRUCTIONAL SERVICES	¥ 30	Comparable
	FOOD SERVICES PURCHASED	F-33 does not collect	
E3A13	SERVICES FORCHASED	this item.	
		F-33 does not collect	
E3A14	NONINSTRUCTIONAL SERVICES	this item.	
LJA14	FOOD SERVICES SUPPLIES NONINSTRUCTIONAL SERVICES	this item,	
E3A2	FOOD SERVICES PROPERTY	part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
2011		F-33 does not collect	
E3A16	NONINSTRUCTIONAL SERVICES	this item.	
LJAIU	FOOD SERVICES OTHER NONINSTRUCTIONAL SERVICES	this item,	
E3A1	FOOD SERVICES SUBTOTAL	E11	Comparable
20111		F-33 does not collect	Comparate
E3B11	NONINSTRUCTIONAL SERVICES		
CODII	ENTERPRISE SALARIES	this item.	
E3B12	NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS	V32	Comparable
10012		F-33 does not collect	Comparant
E2D12	NONINSTRUCTIONAL SERVICES		
E3B13	ENTERPRISE PURCHASED SERVICES	this item.	
	NONINSTRUCTIONAL SERVICES	F-33 does not collect	
E3B14	ENTERPRISE SUPPLIES	this item.	
EODO	NONINSTRUCTIONAL SERVICES	6 1/10	
E3B2	ENTERPRISE PROPERTY	part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
	NONINSTRUCTIONAL SERVICES	F-33 does not collect	
E3B16	ENTERPRISE OTHER	this item.	
	NONINSTRUCTIONAL SERVICES		
E3B1	ENTERPRISE SUBTOTAL	V60	Comparable
STE3	NONINSTRUCTIONAL SERVICES	TCUROTH	Comparable
3113	TOTAL	ICURUIN	Comparable

NPEFS			
item	Description	F-33 item(s)	Discussion
	DIRECT PROGRAM SUPPORT		All other state payments on behalf of the LEA excluding employee benefits are identified as
E4A1	TEXTBOOKS	part of C39	item C39 of the F-33 survey and are not further delineated.
			All other state payments on behalf of the LEA excluding employee benefits are identified as
	DIRECT PROGRAM SUPPORT		item C39 on the F-33 data file and are not further delineated. Payments on behalf for property
E4A2	TEXTBOOKS (PROPERTY)	part of C39	are requested on the F-33 survey form (F-33 item K11).
	DIRECT PROGRAM SUPPORT	*	All other state payments on behalf of the LEA excluding employee benefits are identified as
E4B1	TRANSPORT	part of C39	item C39 of the F-33 survey and are not further delineated.
		*	All other state payments on behalf of the LEA excluding employee benefits are identified as
	DIRECT PROGRAM SUPPORT		item C39 on the F-33 data file and are not further delineated. Payments on behalf for property
E4B2	TRANSPORT (PROPERTY)	part of C39	are requested on the F-33 survey form (F-33 item K11)
		*	Employee benefits that are state payments on behalf of the LEA are identified as item C38 on
	DIRECT PROGRAM SUPPORT		the F-33 data file and are not further delineated. Payments on behalf for employee benefits by
E4C1	EMPLOYEE BENEFITS	part of C38	function are requested on the F-33 survey form
			Employee benefits that are state payments on behalf of the LEA are identified as item C38 of
	DIRECT PROGRAM SUPPORT		the F-33 data file and are not further delineated. Payments on behalf for property are
E4C2	EMPLOYEE BENEFITS (PROPERTY)	part of C38	requested on the F-33 survey form (F-33 item K11).
	DIRECT PROGRAM SUPPORT	F-33 does not collect	
E4D	PRIVATE SCHOOL STUDENT	this item.	
			All other state payments on behalf of the LEA excluding employee benefits are identified as
E4E1	DIRECT PROGRAM SUPPORT OTHER	part of C39	item C39 of the F-33 survey and are not further delineated.
			All other state payments on behalf of the LEA excluding employee benefits are identified as
	DIRECT PROGRAM SUPPORT OTHER		item C39 on the F-33 data file and are not further delineated. Payments of behalf for property
E4E2	(PROPERTY)	part of C39	are requested on the F-33 survey form (F-33 item K11).
	DIRECT PROGRAM SUPPORT		
STE4	SUBTOTAL	C38 + C39	Comparable (NPEFS does not include E4D in the STE4 subtotal.)
TE5	CURRENT EXPENDITURES	TCURELSC	Comparable
E61	FACILITIES ACQUISITION NONPROPERTY	F12	Comparable
	FACILITIES ACQUISITION PROPERTY		
E62	(LAND & BUILDINGS)	G15	Comparable
E63	FACILITIES ACQUISITION PROPERTY	part of K10	Other Equipment is identified as item K10 of the E 22 survey and is not further delivered
E03	(EQUIPMENT) FACILITIES ACQUISITION	part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
STE6	NONPROPERTY & PROPERTY TOTAL	F12 + G15	Comparable
	OTHER USE DEBT SERVICE		NPEFS item E7A1 includes only interest on long- term debt whereas F-33 item I86 includes
E7A1	INTEREST	186	both long-term and short-term debt.
	OTHER USE DEBT SERVICE		
E7A2	REDEMPTION	_31F	Comparable
STE7	OTHER USE DEBT SERVICE	I86 +_31F	Comparable
E81	SUBTOTAL COMMUNITY SERVICE	<u>100 + _31F</u>	Comparable
E01	COMMONITI SERVICE	v /0	Comparable

	NONPROPERTY		
E82	COMMUNITY SERVICE PROPERTY	part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
E9A	DIRECT COST PROGRAM NONPUBLIC SCHOOL	part of V80	Other Nonelementary-secondary programs are identified as item V80 of the F-33 survey. Direct cost program nonpublic school is a component of this item but is not delineated.
E9B	DIRECT COST PROGRAM ADULT EDUCATION	V75	Comparable

	()/	× 1 0	
			NPEFS
Discuss	F-33 item(s)	Description	item
Other Nonelementary-secondary programs are identified as item V80 of the F-33 surv		DIRECT COST PROGRAM	
Direct cost program community college is a component of this item but is not delineat	part of V80	COMMUNITY COLLEGE	E9C
Other Nonelementary-secondary programs are identified as item V80 of the F-33 surv			
Other direct cost program is a component of this item but is not delineat	part of V80	DIRECT COST PROGRAM OTHER	E9D
Other Nonelementary-secondary programs are identified as item V80 of the F-33 surv			
Direct cost program property is a component of this item but is not delinea	part of V80	DIRECT COST PROGRAM PROPERTY	E91
Compara	V75 + V80	DIRECT COST PROGRAM SUBTOTAL	STE9
Total capital outlay is identified as item TCAPOUT of the F-33 survey. Property			
component of this item but is not delineat	part of TCAPOUT	PROPERTY TOTAL	TE10
Total expenditures are identified as item TOTALEXP of the F-33 survey. Total expenditu		TOTAL EXPENDITURES FOR	
for education is a component of this item but is not delineat	part of TOTALEXP	EDUCATION	TE11
The F-33 collects data on the money received through the Title I program. NPEFS colle			
data on the expenditures made from the Title I revenue. Districts have 27 months to spend			
Title I fur	C14	EXCLUSION FOR PL 100 297 TITLE I	X12C
	F-33 does not collect	EXCLUSION FOR PL 100 297 TITLE I	
	this item.	CARRYOVER	X12D
The F-33 collects data on the money received through the Title V, Part A program. NPE			
collects data on the expenditures made from the Title V, Part A revenue. Districts have		EXCLUSION FOR PL 100 297 TITLE V,	
months to spend the Title V, Part A fur	C18	PART A	X12E
	F-33 does not collect	EXCLUSION FOR PL 100 297 TITLE V,	X12F
	this item.	PART A CARRYOVER	
The NPEFS item and F-33 total are roughly equivalent. See discussion above regarding	A07+A08+A09+A11		
individual data ite	+A13+A15+C14+C18	TOTAL EXCLUSION FOR PL 100 297	TX12
The F-33 survey item for total current expenditures (TCURELSC) minus items A07, A	TCURELSC-A07-		
A09, A11, A13, A15, C14, and C18 is roughly equivalent to the NPEFS item NCE13.	A08-A09-A11-A13-		
discussion above regarding the individual data iter	A15-C14-C18	NET CURRENT EXPENDITURES	NCE13
	F-33 does not collect		
	this item.	ADA (STATE AND NCES DEFINITION)	ADA
	F-33 does not collect		
	this item.	ADA (STATE DEFINITION)	A14A
	F-33 does not collect		
	this item.	ADA (NCES DEFINITION)	A14B
	(TCURELSC-A07-		
	A08-A09-A11-A13-		
Not compara	A15-C14-C18)/V33	PER PUPIL EXPENDITURES	PPE15