

Table 8. Percentage difference between NPEFS and F-33 data items in selected states: Fiscal year 2004

Data item	Percent difference between NPEFS and F-33			
	Kansas	Kentucky	Colorado	Iowa
Total Local Taxes (Independent)	#	#	#	#
Total Local Taxes (Independent)	#	Not reported	#	#
Intermediate Revenues	#	-99.9	0.1	72.7
Textbook Sales and Rentals	#	9.7	#	#
Food Service Revenues	#	#	#	#
Student Activity Receipts	0.5	-0.4	-0.4	#
Earnings on Investment	3.6	-1.2	34.4	-2.8
All Other Local Revenue	28.3	-92.6	#	0.7
Local Revenue from Other School Systems	8055.6	-45.8	-86.9	-7.7
Tuition from Pupils and Parents	1.5	-17.9	-7.0	-12.0
Transportation Fees from Pupil and Parents	#	-99.7	-7.5	-25.2
Other Local Revenues	21.0	-3.2	18.7	16.2
Long Term Debt Issued During the Fiscal Year	8.8	-97.9	-3.5	2.3
Total Local Revenues	1.3	-0.4	1.7	0.7
Total State Revenues	3.2	-2.0	#	#
Federal Revenues through State	23.6	0.3	-2.6	#
Federal Revenues Direct	-12.2	21.4	28.8	21.8
Total Federal Revenues	21.3	1.7	1.9	3.2
Total School District Revenues	-9.5	-1.4	-18.6	-9.8
Total Revenues	3.9	-1.1	1.0	0.6
Total Instruction	2.0	1.2	0.3	-0.1
Salaries for Instruction	11.8	0.6	#	#
Benefits for Instruction	9.1	2.8	0.2	#
Total Pupil Support Services	27.0	6.5	1.1	#
Salaries for Pupil Support	28.0	-1.0	#	1.1
Benefits for Pupil Support	20.1	43.5	#	0.2
Total Instructional Support	9.1	-2.4	0.7	#
Salaries for Instructional Support	7.7	-0.4	#	#
Benefits for Instructional Support	5.2	-13.5	#	#
Total General Administration	15.9	-14.3	1.5	0.6
Salaries for General Administration	15.5	-0.2	#	-0.3
Benefits for General Administration	9.4	-47.6	-0.1	1.3
Total School Administration	1.6	2.7	-1.1	-0.3
Salaries for School Administration	1.3	#	#	#
Benefits for School Administration	-1.1	15.7	#	0.1
Total Operations & Maintenance	-1.0	0.3	0.1	#
Salaries for Operations & Maintenance	-1.3	0.8	#	#
Benefits for Operations & Maintenance	-3.1	1.7	#	#
Total Student Transportation	3.9	-15.4	0.3	#
Salaries for Student Transportation	1.9	-0.1	#	3.6
Benefits for Student Transportation	-1.1	-56.6	#	0.4
Total Other Support Services	3.0	-3.9	6.3	#
Salaries for Other Support Services	2.3	-0.2	#	-0.3
Benefits for Other Support Services	0.5	-10.5	32.0	0.1
Total All Support Services	6.8	-3.0	1.5	#

See notes at end of table.

Table 8. Percentage difference between NPEFS and F-33 data items in selected states: Fiscal year 2004  
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Data item	Percent difference between NPEFS and F-33			
	Kansas	Kentucky	Colorado	Iowa
Salaries for All Support Services	7.7	-0.1	#	0.5
Benefits for All Support Services	-5.3	-21.2	-3.5	-8.0
Total Food Services	-0.2	-5.6	4.8	#
Salaries for Food Services	#	#	#	#
Benefits for Food Services	-2.1	-36.3	#	#
Total Non-Instructional Services Expenditures	-0.2	-2.9	4.3	#
Total Current Expenditures	3.6	-0.5	0.9	-0.1
Total Salaries for State	9.5	-0.9	-1.1	-3.4
Total Benefits for State	6.0	-3.6	-1.0	-4.7
Facilities & Acquisitions Non Property	-0.5	-94.5	0.1	#
Land and Buildings	19.0	-91.0	12.7	#
Instructional Equipment	2.8	#	#	-0.2
Total Equipment Expenditures	-10.1	9.9	2.3	#
Total Facility Acquisition Non Property and Property	8.4	-93.7	7.1	10.1
Interest Expenditures	0.1	-20.2	-0.1	-0.5
Long-Term Debt Service	-18.3	-54.3	-47.6	-5.4
Non-Elementary and Secondary Programs	28.4	9.3	#	52.3
Total Expenditures for State	2.6	-7.7	0.2	0.6
Total Non-Elementary and Secondary Expenditures	28.4	9.3	#	52.3
Net Current Expenditures	3.8	-4.6	1.0	-0.1
State Per-Pupil Expenditures	3.6	-4.5	0.8	-0.1
Total Capital Outlay	-5.0	-73.4	1.0	#
Teacher Salaries for Regular Education Programs	#	2.8	#	#
Teacher Salaries Special Education Programs	#	1.3	#	0.7
Teacher Salaries Vocational Education Programs	#	3.0	#	#
Teacher Salaries Other Education Programs	#	198.2	#	#
Textbooks	#	72.6	#	#

# Rounds to zero.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2004, Version 1a, and "School District Finance Survey (F-33)," fiscal year 2004, Version 1a.