

Table 1. NPEFS item, corresponding F-33 item(s), and additional collection required if NPEFS is replaced with state-aggregated F-33

NPEFS item	Description	F-33 item(s)	Discussion
R1A	LOCAL REVENUES PROPERTY TAX	T06	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 Dependent (R1C, R1D, T02) and Independent (R1A, R1B, T06, T09...) in 6 states.
R1B	LOCAL REVENUES NONPROPERTY TAX	T09 + T15 + T40 + T99	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 disagree on classification of some revenues as Dependent (R1C, R1D, T02) and Independent (R1A, R1B, T06, T09...) in 6 states.
R1C	LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX	part of T02	NPEFS breaks out F-33 item T02 (Parent Govt. contributions) into 2 items (R1C Property Tax and R1D Nonproperty Tax). The F-33 and NPEFS disagree on classification of some revenues as Dependent (R1C, R1D, T02) and Independent (R1A, R1B, T06, T09...) in 6 states.
R1D	LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX	part of T02	NPEFS breaks out F-33 item T02 (Parent Govt. contributions) into 2 items (R1C Property Tax and R1D Nonproperty Tax). The F-33 and NPEFS disagree on classification of some revenues as Dependent (R1C, R1D, T02) and Independent (R1A, R1B, T06, T09...) in 6 states.
R1E	LOCAL REVENUES INDIVIDUAL TUITION	part of A07	NPEFS breaks out F-33 item A07 (Tuition Fees) into Non-Summer School Tuition (R1E) and Summer School Tuition (R1N). Tuition from other non-government sources is reported in Other Local Revenues (R1L) on NPEFS, but is reported as Tuition Fees (A07) on the F-33.
R1F	LOCAL REVENUES TUITION FROM LEAS	part of D11	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 systems is reported as Other Local Revenues (R1L) on NPEFS, but is included in Revenue from Other School Systems (D11) on the F-33.
R1G	LOCAL REVENUES TRANSPORTATION FEES FROM INDIVIDUAL	part of A08	Transportation fees from other non-government sources is reported in Other Local Revenues (R1L) on NPEFS, but is included Transportation Fees from Individuals (A08) on the F-33
R1H	LOCAL REVENUES TRANSPORTATION FEES FROM LEAS	part of D11	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 systems is reported as Other Local Revenues (R1L) on NPEFS, but is included Revenue from Other School Systems (D11) on the F-33.
R1I	LOCAL REVENUES EARNINGS ON 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.
R1K	LOCAL REVENUES STUDENT ACTIVITIES	A13	NPEFS item R1K and F-33 item A13 are comparable. There may be differences in the reporting of student activities because some of these revenues are not considered government funds.

Table 1. NPEFS item, corresponding F-33 item(s), and additional collection required if NPEFS is replaced with state-aggregated F-33—Continued

NPEFS item	Description	F-33 item(s)	Discussion
R1L	LOCAL REVENUES OTHER REVENUES	U97, A15, A20	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 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.
STR1	LOCAL REVENUES SUBTOTAL	TLOCREV	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 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.
R3	STATE REVENUES	TSTREV	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), 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	FEDERAL REVENUES THRU STATE	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.
R4C	FEDERAL REVENUES THRU INTERMEDIATE AGENCIES		Most federal revenue received through intermediate agencies is reported in F-33 item D23 or 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.

Table 1. NPEFS item, corresponding F-33 item(s), and additional collection required if NPEFS is replaced with state-aggregated F-33—Continued

NPEFS item	Description	F-33 item(s)	Discussion
STR4	FEDERAL REVENUES SUBTOTAL	TFEDREV	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 commodities as described above.
R5	REVENUES FROM OTHER SOURCES	_21F	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 _21F (long-term debt issued during the year).
TR	TOTAL REVENUES FROM ALL SOURCES	TOTALREV	Total revenue on the F-33 and NPEFS surveys are roughly equivalent. Revenue from other school districts in the state and from the sale of assets are included in the F-33 total but are excluded from the NPEFS total.
E11	INSTRUCTIONAL EXPENDITURES SALARIES	Z33	Comparable
E12	INSTRUCTIONAL EXPENDITURES EMPLOYEE BENEFITS	V10	Comparable
E13	INSTRUCTIONAL EXPENDITURES PURCHASED SERVICES	F-33 does not collect this item.	
E14	INSTRUCTIONAL EXPENDITURES TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS	V91 + part of Q11 + L12	Item V91 of the F-33 includes payments to private schools and item Q11 includes payments to other school systems. Item Q11 cannot be differentiated between in-state and out-of-state expenditures.
E15	INSTRUCTIONAL EXPENDITURES TUITION TO OTHER LEAS IN-STATE	part of Q11	Item Q11 of the F-33 survey cannot be differentiated between in-state and out-of-state expenditures.
E16	INSTRUCTIONAL EXPENDITURES SUPPLIES	F-33 does not collect this item.	
E17	INSTRUCTIONAL EXPENDITURES PROPERTY	K09	Comparable
E18	INSTRUCTIONAL EXPENDITURES OTHER	F-33 does not collect this item.	
STE1	INSTRUCTIONAL EXPENDITURES SUBTOTAL	TCURINST	Comparable
E11A	TEACHER SALARIES REGULAR PROGRAMS	Z35	Comparable
E11B	TEACHER SALARIES SPECIAL EDUCATION PROGRAMS	Z36	Comparable
E11C	TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS	Z37	Comparable
E11D	TEACHER SALARIES OTHER EDUCATION PROGRAMS	Z38	Comparable
E2	INSTRUCTIONAL EXPENDITURES TEXTBOOKS	V93	Comparable
E212	SUPPORT EXPENDITURES SALARIES STUDENT SUPPORT SERVICES	V11	Comparable

Table 1. NPEFS item, corresponding F-33 item(s), and additional collection required if NPEFS is replaced with state-aggregated F-33—Continued

NPEFS item	Description	F-33 item(s)	Discussion
E213	SUPPORT EXPENDITURES SALARIES INSTRUCTIONAL STAFF SUPPORT	V13	Comparable
E214	SUPPORT EXPENDITURES SALARIES GENERAL ADMINISTRATION	V15	Comparable
E215	SUPPORT EXPENDITURES SALARIES SCHOOL ADMINISTRATION	V17	Comparable
E216	SUPPORT EXPENDITURES SALARIES OPERATION & MAINTENANCE	V21	Comparable
E217	SUPPORT EXPENDITURES SALARIES PUPIL TRANSPORTATION	V23	Comparable
E218	SUPPORT EXPENDITURES SALARIES OTHER SERVICES	V37	Comparable
TE21	SUPPORT EXPENDITURES SALARIES SUBTOTAL	V11 + V13 + V15 + V17 + V21 + V23 + V37	Comparable
E222	SUPPORT EXPENDITURES EMPLOYEE BENEFITS STUDENT SUPPORT SERVICES	V12	Comparable
E223	SUPPORT EXPENDITURES EMPLOYEE BENEFITS INSTRUCTIONAL STAFF SUPPORT	V14	Comparable
E224	SUPPORT EXPENDITURES EMPLOYEE BENEFITS GENERAL ADMINISTRATION	V16	Comparable
E225	SUPPORT EXPENDITURES EMPLOYEE BENEFITS SCHOOL ADMINISTRATION	V18	Comparable
E226	SUPPORT EXPENDITURES EMPLOYEE BENEFITS OPERATION & MAINTENANCE	V22	Comparable
E227	SUPPORT EXPENDITURES EMPLOYEE BENEFITS PUPIL TRANSPORTATION	V24	Comparable
E228	SUPPORT EXPENDITURES EMPLOYEE BENEFITS OTHER SERVICES	V38	Comparable
TE22	SUPPORT EXPENDITURES EMPLOYEE BENEFITS SUBTOTAL	V12 + V14 + V16 + V18 + V22 + V24 + V38	Comparable

Table 1. NPEFS item, corresponding F-33 item(s), and additional collection required if NPEFS is replaced with state-aggregated F-33—Continued

NPEFS item	Description	F-33 item(s)	Discussion
E232	SUPPORT EXPENDITURES PURCHASED SERVICES STUDENT SUPPORT SERVICES	F-33 does not collect this item.	
E233	SUPPORT EXPENDITURES PURCHASED SERVICES INSTRUCTIONAL STAFF SUPPORT	F-33 does not collect this item.	
E234	SUPPORT EXPENDITURES PURCHASED SERVICES GENERAL ADMINISTRATION	F-33 does not collect this item.	
E235	SUPPORT EXPENDITURES PURCHASED SERVICES SCHOOL ADMINISTRATION	F-33 does not collect this item.	
E236	SUPPORT EXPENDITURES PURCHASED SERVICES OPERATION & MAINTENANCE	F-33 does not collect this item.	
E237	SUPPORT EXPENDITURES PURCHASED SERVICES PUPIL TRANSPORTATION	F-33 does not collect this item.	
E238	SUPPORT EXPENDITURES PURCHASED SERVICES OTHER SERVICES	F-33 does not collect this item.	
TE23	SUPPORT EXPENDITURES PURCHASED SERVICES SUBTOTAL	F-33 does not collect this item.	
E242	SUPPORT EXPENDITURES SUPPLIES STUDENT SUPPORT SERVICES	F-33 does not collect this item.	
E243	SUPPORT EXPENDITURES SUPPLIES INSTRUCTIONAL STAFF SUPPORT	F-33 does not collect this item.	
E244	SUPPORT EXPENDITURES SUPPLIES GENERAL ADMINISTRATION	F-33 does not collect this item.	
E245	SUPPORT EXPENDITURES SUPPLIES SCHOOL ADMINISTRATION	F-33 does not collect this item.	
E246	SUPPORT EXPENDITURES SUPPLIES OPERATION & MAINTENANCE	F-33 does not collect this item.	
E247	SUPPORT EXPENDITURES SUPPLIES PUPIL TRANSPORTATION	F-33 does not collect this item.	
E248	SUPPORT EXPENDITURES SUPPLIES OTHER SERVICES	F-33 does not collect this item.	
TE24	SUPPORT EXPENDITURES SUPPLIES SUBTOTAL	F-33 does not collect this item.	
E252	SUPPORT EXPENDITURES PROPERTY STUDENT SUPPORT SERVICES	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.

Table 1. NPEFS item, corresponding F-33 item(s), and additional collection required if NPEFS is replaced with state-aggregated F-33—Continued

NPEFS item	Description	F-33 item(s)	Discussion
E253	SUPPORT EXPENDITURES PROPERTY INSTRUCTIONAL STAFF SUPPORT	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
E254	SUPPORT EXPENDITURES PROPERTY GENERAL ADMINISTRATION	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
E255	SUPPORT EXPENDITURES PROPERTY SCHOOL ADMINISTRATION	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
E256	SUPPORT EXPENDITURES PROPERTY OPERATION & MAINTENANCE	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
E257	SUPPORT EXPENDITURES 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 PROPERTY OTHER SERVICES	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
TE25	SUPPORT EXPENDITURES PROPERTY SUBTOTAL	Part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
E262	SUPPORT EXPENDITURES OTHER STUDENT SUPPORT SERVICES	F-33 does not collect this item.	
E263	SUPPORT EXPENDITURES OTHER INSTRUCTIONAL STAFF SUPPORT	F-33 does not collect this item.	
E264	SUPPORT EXPENDITURES OTHER GENERAL ADMINISTRATION	F-33 does not collect this item.	
E265	SUPPORT EXPENDITURES OTHER SCHOOL ADMINISTRATION	F-33 does not collect this item.	
E266	SUPPORT EXPENDITURES OTHER OPERATION & MAINTENANCE	F-33 does not collect this item.	
E267	SUPPORT EXPENDITURES OTHER PUPIL TRANSPORTATION	F-33 does not collect this item.	
E268	SUPPORT EXPENDITURES OTHER SERVICES	F-33 does not collect this item.	
TE26	SUPPORT EXPENDITURES OTHER SUBTOTAL	F-33 does not collect this item.	
STE22	SUPPORT EXPENDITURES SUBTOTAL STUDENT SUPPORT SERVICES	E17	Comparable
STE23	SUPPORT EXPENDITURES SUBTOTAL INSTRUCTIONAL STAFF SUPPORT	E07	Comparable
STE24	SUPPORT EXPENDITURES SUBTOTAL GENERAL ADMINISTRATION	E08	Comparable

Table 1. NPEFS item, corresponding F-33 item(s), and additional collection required if NPEFS is replaced with state-aggregated F-33—Continued

NPEFS item	Description	F-33 item(s)	Discussion
STE25	SUPPORT EXPENDITURES SUBTOTAL SCHOOL ADMINISTRATION	E09	Comparable
STE26	SUPPORT EXPENDITURES SUBTOTAL OPERATION & MAINTENANCE	V40	Comparable
STE27	SUPPORT EXPENDITURES SUBTOTAL PUPIL TRANSPORTATION	V45	Comparable
STE28	SUPPORT EXPENDITURES SUBTOTAL OTHER SERVICES	V90 + V85	Comparable
STE2T	SUPPORT EXPENDITURES TOTAL SUPPORT SERVICES	TCURSSVC	Comparable
E3A11	NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES	V29	Comparable
E3A12	NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS	V30	Comparable
E3A13	NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES	F-33 does not collect this item.	
E3A14	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES	F-33 does not collect this item.	
E3A2	NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY	part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
E3A16	NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER	F-33 does not collect this item.	
E3A1	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL	E11	Comparable
E3B11	NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES	F-33 does not collect this item.	
E3B12	NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS	V32	Comparable
E3B13	NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES	F-33 does not collect this item.	
E3B14	NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES	F-33 does not collect this item.	
E3B2	NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY	part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
E3B16	NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER	F-33 does not collect this item.	
E3B1	NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL	V60	Comparable
STE3	NONINSTRUCTIONAL SERVICES TOTAL	TCUROTH	Comparable

Table 1. NPEFS item, corresponding F-33 item(s), and additional collection required if NPEFS is replaced with state-aggregated F-33—Continued

NPEFS item	Description	F-33 item(s)	Discussion
E4A1	DIRECT PROGRAM SUPPORT TEXTBOOKS	part of C39	All other state payments on behalf of the LEA excluding employee benefits are identified as item C39 of the F-33 survey and are not further delineated.
E4A2	DIRECT PROGRAM SUPPORT TEXTBOOKS (PROPERTY)	part of C39	All other state payments on behalf of the LEA excluding employee benefits are identified as item C39 on the F-33 data file and are not further delineated. Payments on behalf for property are requested on the F-33 survey form (F-33 item K11).
E4B1	DIRECT PROGRAM SUPPORT TRANSPORT	part of C39	All other state payments on behalf of the LEA excluding employee benefits are identified as item C39 of the F-33 survey and are not further delineated.
E4B2	DIRECT PROGRAM SUPPORT TRANSPORT (PROPERTY)	part of C39	All other state payments on behalf of the LEA excluding employee benefits are identified as item C39 on the F-33 data file and are not further delineated. Payments on behalf for property are requested on the F-33 survey form (F-33 item K11)
E4C1	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS	part of C38	Employee benefits that are state payments on behalf of the LEA are identified as item C38 on the F-33 data file and are not further delineated. Payments on behalf for employee benefits by function are requested on the F-33 survey form
E4C2	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROPERTY)	part of C38	Employee benefits that are state payments on behalf of the LEA are identified as item C38 of the F-33 data file and are not further delineated. Payments on behalf for property are requested on the F-33 survey form (F-33 item K11).
E4D	DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT	F-33 does not collect this item.	
E4E1	DIRECT PROGRAM SUPPORT OTHER	part of C39	All other state payments on behalf of the LEA excluding employee benefits are identified as item C39 of the F-33 survey and are not further delineated.
E4E2	DIRECT PROGRAM SUPPORT OTHER (PROPERTY)	part of C39	All other state payments on behalf of the LEA excluding employee benefits are identified as item C39 on the F-33 data file and are not further delineated. Payments of behalf for property are requested on the F-33 survey form (F-33 item K11).
STE4	DIRECT PROGRAM SUPPORT SUBTOTAL	C38 + C39	Comparable (NPEFS does not include E4D in the STE4 subtotal.)
TE5	CURRENT EXPENDITURES FACILITIES ACQUISITION	TCURELSC	Comparable
E61	NONPROPERTY	F12	Comparable
E62	FACILITIES ACQUISITION PROPERTY (LAND & BUILDINGS)	G15	Comparable
E63	FACILITIES ACQUISITION PROPERTY (EQUIPMENT)	part of K10	Other Equipment is identified as item K10 of the F-33 survey and is not further delineated.
STE6	FACILITIES ACQUISITION NONPROPERTY & PROPERTY TOTAL	F12 + G15	Comparable
E7A1	OTHER USE DEBT SERVICE INTEREST	I86	NPEFS item E7A1 includes only interest on long- term debt whereas F-33 item I86 includes both long-term and short-term debt.
E7A2	OTHER USE DEBT SERVICE REDEMPTION	_31F	Comparable
STE7	OTHER USE DEBT SERVICE SUBTOTAL	I86 + _31F	Comparable
E81	COMMUNITY SERVICE	V70	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

Table 1. NPEFS item, corresponding F-33 item(s), and additional collection required if NPEFS is replaced with state-aggregated F-33—Continued

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