

Table 4. Number of states by percentage difference of values reported on the NPEFS and F-33 surveys, by data item description: Fiscal year 2004

Data item description	NPEFS item(s)	F-33 item(s)	Number of states where the percentage difference is				
			than 10 percent	1 to 10 percent	-1 to 1 percent	-1 to -10 percent	-10 to -100 percent
REVENUES							
Total Local Revenues	STR1+R2	TLOCREV-D11	1	11	27	10	2
Total Local Taxes (Independent)	R1A+R1B	T06+T09+T15+T40+T99	6	5	30	2	2
Total Local Taxes (Dependent)	R1C+R1D	T02	8	2	18	2	3
Tuition from Pupils and Parents	R1E+R1N	A07	10	5	11	7	18
From Other School Systems	R1F+R1H	D11	7	2	12	6	24
Transportation fees from Pupil and Parents	R1G	A08	4	3	32	2	10
Earnings on Investments	R1I	U22	4	6	33	5	3
Food Service Revenues	R1J	A09	3	8	37	2	1
Student Activity Receipts	R1K	A13	6	2	39	1	3
Other Revenues	R1L	A20+U97	18	6	5	6	16
Textbook Sales and Rentals	R1M	A11	7	2	40	1	1
All Other Local Revenues	R1L+R1N+R1F+R1H+R1E+R1G+R5	U97+D11+A07+A08+A20+_21F	15	8	4	9	15
Intermediate Revenues	R2	D23	2	0	14	2	33
Total State Revenues	R3	TSTREV	0	15	32	4	0
Total Federal Revenues	STR4	TFEDREV	3	26	18	4	0
Federal Revenue Direct	R4A+R4C+R4D	B10+B11+B12+B13	32	8	4	5	2
Federal Revenue through State	R4B	C14+C15+C16+C17+C18+C19+C25+C20+C36	2	11	22	13	3
Long Term Debt Issued During Fiscal Year	R5	_21F	20	10	2	3	16
Total School District Revenues	TR-R1F-R1H-R5	TOTALREV-D11-A15	0	1	2	26	22
Total Revenues	TR	TOTALREV-D11	0	17	22	12	0
EXPENDITURES							
Total Instruction	STE 1	TCURINST	0	21	27	3	0
Salaries for Instruction	E11	Z33	3	14	31	3	0
Benefits for Instruction	E12	V10	1	15	30	5	0
Total Pupil Support Services	STE22	E17	1	19	21	9	1
Salaries for Pupil Support	E212	V11	1	13	30	7	0
Benefits for Pupil Support	E222	V12	4	15	23	6	3
Total Instructional Support	STE23	E07	1	17	28	2	3
Salaries for Instructional Support	E213	V13	0	18	32	0	1
Benefits for Instructional Support	E223	V14	0	17	28	1	5
Total General Administration	STE24	E08	4	17	24	4	2
Salaries for General Administration	E214	V15	2	12	28	7	2
Benefits for General Administration	E224	V16	7	19	20	3	2
Total School Administration	STE25	E09	0	10	36	5	0
Salaries for School Administration	E215	V17	0	10	39	2	0
Benefits for School Administration	E225	V18	2	8	32	7	2
Total Operations and Maintenance	STE26	V40	0	16	31	4	0
Salaries for Operations and Maintenance	E216	V21	0	12	36	2	1
Benefits for Operations and Maintenance	E226	V22	2	10	34	3	2

See notes at end of table.

Table 4-1. Number of states by percentage difference of values reported on the NPEFS and F-33 surveys, by data item description: Fiscal year 2004—Continued

Data item description	NPEFS item(s)	F-33 item(s)	Number of states where the percentage difference is				
			than 10 percent	1 to 10 percent	-1 to 1 percent	-1 to -10 percent	-10 to -100 percent
Total Student Transportation	STE27	V45	0	12	28	7	4
Salaries for Student Transportation	E217	V23	2	15	29	2	3
Benefits for Student Transportation	E227	V24	2	10	29	7	3
Total Other Support Services	STE28	V90+V85	3	20	17	7	4
Salaries for Other Support Services	E218	V37	5	13	27	6	0
Benefits for Other Support Services	E228	V38	8	14	19	7	3
Salaries for All Support Services	TE21	V11+V13+V15+V17+V21+V23+V37	0	16	33	2	0
Benefits for All Support Services	TE22	V12+V14+V16+V18+V22+V24+V30+V32+V38	0	2	0	38	11
Total All Support Services	STE2T	TCURSSVC	0	14	27	10	0
Total Food Services	E3A1	E11	4	15	27	5	0
Salaries for Food Services	E3A11	V29	3	4	38	4	2
Benefits for Food Services	E3A12	V30	3	6	36	3	3
Total Enterprise Operations	E3B1	V60	7	1	34	4	5
Benefits for Enterprise Operations	E3B12	V32	8	5	33	1	4
Total non-instructional services expenditures	STE3	TCUROTH	4	11	23	13	0
State on Behalf of - Total	STE4	C38+C39	0	0	29	0	22
State on Behalf of - Benefits	E4C1+E4C2	C38	0	0	32	0	19
Total Salaries for State	E11+TE21+E3A11+E3B11	Z32	1	14	26	10	0
Total Benefits for State	E12+TE22+E3A12+E3B12	Z34	1	9	25	16	0
Total Current Expenditures	TE5	TCURELSC	0	17	29	5	0
Total Equipment Expenditures	E63+E17+TE25+E3A2+E3B2+E82+	K09+K10+K11	16	13	5	8	9
Facilities Acquisitions - Non Property	E61	F12	4	2	21	10	14
Land and Buildings	E62	G15	18	2	12	4	15
Instructional Equipment	E17	K09	5	11	23	4	8
Total facility acquisition nonproperty & property	STE6	F12+G15	12	14	11	9	5
Interest Expenditures	E7A1	I86	8	4	18	16	5
Long-Term Debt Service	E7A2	_31F	10	3	8	10	20
Non-Elementary/Secondary Programs	E81+E9A+E9B+E9C+E9D	V70+V75+V80	14	10	16	6	5
Total non-elementary/secondary expenditures	E4D+E81+STE9	TNONELSE	16	9	15	6	5
Total Capital Outlay	TE10+E61	TCAPOUT	2	8	21	13	7
Total Expenditures for State	TE11+E4D+E7A1+E15	TOTALEXP	1	15	22	13	0
Net Current Expenditures	NCE13	TCURELSC-A07-A08-A09-A11-A13-A15-C14-C18	0	16	26	9	0
State Per-Pupil Expenditures (SPPE)	NCE13/MEMBR03	(TCURELSC-A07-A08-A09-A11-A13-A15-C14-C18)/V33	0	10	30	11	0
Exhibit Items							
Teacher Salaries - Regular Education Programs	E11A	Z35	6	8	29	4	4
Teacher Salaries - Special Education Programs	E11B	Z36	11	5	26	3	6
Teacher Salaries - Vocational Education Program	E11C	Z37	8	5	29	2	7
Teacher Salaries - Other Education Programs	E11D	Z38	14	2	27	1	7
Textbooks	E2	V93	9	1	34	1	6

¹ The percentage difference is not applicable if the state reported a value in one of the surveys and nonapplicable in the other.

NOTE: This analysis includes the 50 states and the District of Columbia.

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 District Finance Survey (F-33), fiscal year 2004, Version 1a.

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