

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.   |

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| 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 |

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

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| NPEFS item | Description   | F-33 item(s)                        | Discussion  |
|------------|---|-------------------------------------|---|
| E253       | SUPPORT EXPENDITURES<br>PROPERTY INSTRUCTIONAL STAFF<br>SUPPORT | Part of K10                         | Other Equipment is identified as item K10 of the F-33 survey and is not further delineated. |
| E254       | SUPPORT EXPENDITURES<br>PROPERTY GENERAL<br>ADMINISTRATION      | Part of K10                         | Other Equipment is identified as item K10 of the F-33 survey and is not further delineated. |
| E255       | SUPPORT EXPENDITURES<br>PROPERTY SCHOOL<br>ADMINISTRATION       | Part of K10                         | Other Equipment is identified as item K10 of the F-33 survey and is not further delineated. |
| E256       | SUPPORT EXPENDITURES<br>PROPERTY OPERATION &<br>MAINTENANCE     | Part of K10                         | Other Equipment is identified as item K10 of the F-33 survey and is not further delineated. |
| E257       | SUPPORT EXPENDITURES<br>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<br>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<br>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<br>STUDENT SUPPORT SERVICES          | F-33 does not collect<br>this item. |   |
| E263       | SUPPORT EXPENDITURES OTHER<br>INSTRUCTIONAL STAFF SUPPORT       | F-33 does not collect<br>this item. |   |
| E264       | SUPPORT EXPENDITURES OTHER<br>GENERAL ADMINISTRATION            | F-33 does not collect<br>this item. |   |
| E265       | SUPPORT EXPENDITURES OTHER<br>SCHOOL ADMINISTRATION             | F-33 does not collect<br>this item. |   |
| E266       | SUPPORT EXPENDITURES OTHER<br>OPERATION & MAINTENANCE           | F-33 does not collect<br>this item. |   |
| E267       | SUPPORT EXPENDITURES OTHER<br>PUPIL TRANSPORTATION              | F-33 does not collect<br>this item. |   |
| E268       | SUPPORT EXPENDITURES OTHER<br>SERVICES                          | F-33 does not collect<br>this item. |   |
| TE26       | SUPPORT EXPENDITURES OTHER<br>SUBTOTAL                          | F-33 does not collect<br>this item. |   |
| STE22      | SUPPORT EXPENDITURES<br>SUBTOTAL STUDENT SUPPORT<br>SERVICES    | E17                                 | Comparable  |
| STE23      | SUPPORT EXPENDITURES<br>SUBTOTAL INSTRUCTIONAL STAFF<br>SUPPORT | E07                                 | Comparable  |
| STE24      | SUPPORT EXPENDITURES<br>SUBTOTAL GENERAL<br>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<br>SUBTOTAL SCHOOL<br>ADMINISTRATION        | E09                                 | Comparable  |
| STE26      | SUPPORT EXPENDITURES<br>SUBTOTAL OPERATION &<br>MAINTENANCE      | V40                                 | Comparable  |
| STE27      | SUPPORT EXPENDITURES<br>SUBTOTAL PUPIL<br>TRANSPORTATION         | V45                                 | Comparable  |
| STE28      | SUPPORT EXPENDITURES<br>SUBTOTAL OTHER SERVICES                  | V90 + V85                           | Comparable  |
| STE2T      | SUPPORT EXPENDITURES TOTAL<br>SUPPORT SERVICES                   | TCURSSVC                            | Comparable  |
| E3A11      | NONINSTRUCTIONAL SERVICES<br>FOOD SERVICES SALARIES              | V29                                 | Comparable  |
| E3A12      | NONINSTRUCTIONAL SERVICES<br>FOOD SERVICES EMPLOYEE<br>BENEFITS  | V30                                 | Comparable  |
| E3A13      | NONINSTRUCTIONAL SERVICES<br>FOOD SERVICES PURCHASED<br>SERVICES | F-33 does not collect<br>this item. |   |
| E3A14      | NONINSTRUCTIONAL SERVICES<br>FOOD SERVICES SUPPLIES              | F-33 does not collect<br>this item. |   |
| E3A2       | NONINSTRUCTIONAL SERVICES<br>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<br>FOOD SERVICES OTHER                 | F-33 does not collect<br>this item. |   |
| E3A1       | NONINSTRUCTIONAL SERVICES<br>FOOD SERVICES SUBTOTAL              | E11                                 | Comparable  |
| E3B11      | NONINSTRUCTIONAL SERVICES<br>ENTERPRISE SALARIES                 | F-33 does not collect<br>this item. |   |
| E3B12      | NONINSTRUCTIONAL SERVICES<br>ENTERPRISE EMPLOYEE BENEFITS        | V32                                 | Comparable  |
| E3B13      | NONINSTRUCTIONAL SERVICES<br>ENTERPRISE PURCHASED SERVICES       | F-33 does not collect<br>this item. |   |
| E3B14      | NONINSTRUCTIONAL SERVICES<br>ENTERPRISE SUPPLIES                 | F-33 does not collect<br>this item. |   |
| E3B2       | NONINSTRUCTIONAL SERVICES<br>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<br>ENTERPRISE OTHER                    | F-33 does not collect<br>this item. |   |
| E3B1       | NONINSTRUCTIONAL SERVICES<br>ENTERPRISE SUBTOTAL                 | V60                                 | Comparable  |
| STE3       | NONINSTRUCTIONAL SERVICES<br>TOTAL                               | TCUROTH                             | Comparable  |

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| 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 (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<br>NONPUBLIC SCHOOL | part of V80 | Other Nonelementary-secondary programs are identified as item V80 of the F-33 survey.<br>Direct cost program nonpublic school is a component of this item but is not delineated. |
| E9B         | DIRECT COST PROGRAM ADULT<br>EDUCATION  | V75         | Comparable   |

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|------------|--|--|--|
| 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   |